

UNIFIED SCHOOL DISTRICT NO. 465

WINFIELD, KANSAS

FINANCIAL STATEMENTS

FOR THE YEAR ENDED JUNE 30, 2009

EDW. B. STEPHENSON & CO., CPAs CHARTERED

Certified Public Accountants

1002 Main

Winfield, Kansas 67156

**UNIFIED SCHOOL DISTRICT NO. 465
WINFIELD, KANSAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009**

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**UNIFIED SCHOOL DISTRICT NO. 465
WINFIELD, KANSAS
FINANCIAL STATEMENTS
FOR THE YEAR ENDED JUNE 30, 2009**

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**EDW. B
STEPHENSON
& CO., CPAs
CHARTERED**

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EDW. B. STEPHENSON  
(1905-1985)

JAMES R. DOBBS  
(1927-1997)

HARRY L. SHETLAR, JR.  
(1931-2000)

MORRIS W. JARVIS  
(1935-1999)

N. DEAN BRADBURY  
(1936-2005)

LOREN L. PONTIUS  
(Retired)

**SHAREHOLDERS**

MAURICE P. ROBERTS, CPA

AARON R. IVERSON, CPA

BRADY A. DUTTON, CPA

**ACCOUNTANTS**

LEROY D. CAMMERER

SARAH M. KINDT

MICHAEL B. NORTON

MELISSA J. SCHOOLEY

**INDEPENDENT AUDITORS' REPORT**

To the Board of Education of the  
Unified School District No. 465  
Winfield, Kansas 67156

We have audited the accompanying statutory basis financial statements of the Unified School District No. 465, Winfield, Kansas, as of and for the year ended June 30, 2009, as listed in the Table of Contents. These statutory basis financial statements are the responsibility of the District's administration. Our responsibility is to express an opinion on these statutory basis financial statements based on our audit.

We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by the administration, as well as evaluating the overall financial statement presentation. We believe that our audit provides a reasonable basis for our opinion.

As described in Note I.C., the District's policy is to prepare these statutory basis financial statements using accounting practices prescribed by the State of Kansas to demonstrate compliance with the cash basis and budget laws of the State of Kansas, which practices differ from accounting principles generally accepted in the United States of America. The effects on the statutory basis financial statements of the differences between the regulatory basis of accounting and accounting principles generally accepted in the United States of America are also described in Note I.C.

In our opinion, because of the effects of the matter discussed in the preceding paragraph, the statutory basis of financial statements referred to in the first paragraph do not present fairly in conformity with accounting principles generally accepted in the United States of America, the financial position of the Unified School District No. 465, Winfield, Kansas, as of June 30, 2009, or the results of its operations, or the cash flows of its proprietary fund types and nonexpendable trust funds for the year then ended.

Also, in our opinion, the statutory basis financial statements referred to in the first paragraph present fairly, in all material respects, the cash and unencumbered cash balances of the Unified School District No. 465, Winfield, Kansas, as of June 30, 2009, and its cash receipts, and expenditures for the year then ended on the basis of accounting described in Note I.C.

In accordance with *Government Auditing Standards*, we have also issued a report dated February 23, 2010, on our consideration of the Unified School District No. 465's internal control over financial reporting and our test of its compliance with certain provisions of laws, regulations, contracts and grants. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Our audit was performed for the purpose of forming an opinion on the statutory basis financial statements of the Unified School District No. 465, Winfield, Kansas, taken as a whole. The information identified in the Table of Contents as supplementary information is presented for purposes of additional analysis and is not a required part of the financial statements. The accompanying schedule of expenditures of federal awards is presented for the purposes of additional analysis as required by the U.S. Office of Management and Budget Circular A-133, *Audits of States, Local Governments, and Non Profit Organizations*, and is not a required part of the statutory basis financial statements of the Unified School District No. 465. Such information has been subjected to the auditing procedures applied in the audit of the statutory basis financial statements and, in our opinion, is fairly stated in all material respects, in relation to the statutory basis financial statements taken as a whole, on the basis of accounting described in Note I.C.

Edw. B. Stephenson & Co. CPAs, Chartered  
Edw. B. Stephenson & Co., CPAs Chartered  
Winfield, Kansas

February 23, 2010

**UNIFIED SCHOOL DISTRICT NO. 465**  
WINFIELD, KANSAS  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**FOR THE YEAR ENDED JUNE 30, 2009**

| Funds                                              | Beginning<br>Unencumbered<br>Cash Balance | Cash<br>Receipts | Expenditures     | Ending<br>Unencumbered<br>Cash Balance | Add Outstanding<br>Encumbrances<br>and Accounts<br>Payable | Ending<br>Cash Balance |
|----------------------------------------------------|-------------------------------------------|------------------|------------------|----------------------------------------|------------------------------------------------------------|------------------------|
| <b>Governmental Type Funds:</b>                    |                                           |                  |                  |                                        |                                                            |                        |
| General                                            | \$ -                                      | \$ 15,982,388.40 | \$ 15,982,388.40 | \$ -                                   | \$ 8,731.73                                                | \$ 8,731.73            |
| <b>Supplemental General</b>                        | 121,573.19                                | 5,006,611.14     | 4,806,326.60     | 321,857.73                             | (60.21)                                                    | 321,797.52             |
| <b>Special Revenue Funds:</b>                      |                                           |                  |                  |                                        |                                                            |                        |
| Bilingual Education                                | -                                         | 80,860.59        | 80,860.59        | -                                      | -                                                          | -                      |
| Capital Outlay                                     | 35,647.70                                 | 1,301,848.55     | 1,160,055.34     | 177,440.91                             | 777.80                                                     | 178,218.71             |
| Driver Training                                    | 2,366.51                                  | 15,825.33        | 4,755.36         | 13,436.48                              | 7,422.10                                                   | 20,858.58              |
| Food Service                                       | 11,035.61                                 | 1,351,965.29     | 1,335,805.42     | 27,195.48                              | (184.00)                                                   | 27,011.48              |
| In Service Education                               | -                                         | 30,000.00        | 30,000.00        | -                                      | -                                                          | -                      |
| Parents Education Program                          | -                                         | 97,011.00        | 97,011.00        | -                                      | 6,516.93                                                   | 6,516.93               |
| Special Education                                  | 82,672.43                                 | 2,550,297.86     | 2,577,970.29     | 55,000.00                              | -                                                          | 55,000.00              |
| Vocational Education                               | -                                         | 473,197.54       | 473,197.54       | -                                      | 699.00                                                     | 699.00                 |
| Technology Preparation                             | -                                         | -                | -                | -                                      | -                                                          | -                      |
| Title I Grant                                      | (98,688.58)                               | 626,366.00       | 513,801.79       | 13,875.63                              | 475.00                                                     | 14,350.63              |
| Title II(A) - Teacher Quality                      | (6,000.10)                                | 146,022.00       | 138,504.00       | 1,517.90                               | -                                                          | 1,517.90               |
| Title II(D) - Technology Literacy                  | (1,724.00)                                | 6,594.00         | 4,870.00         | -                                      | -                                                          | -                      |
| Title II - Enhancing Education Technology Teaching | -                                         | -                | 52,353.87        | (52,353.87)                            | 20,333.81                                                  | (32,020.06)            |
| Title III - ESL                                    | (3,162.00)                                | 7,356.00         | 4,194.00         | -                                      | -                                                          | -                      |
| Title IV - Drug Free Schools                       | (4,897.29)                                | 15,398.00        | 10,500.71        | -                                      | -                                                          | 59.95                  |
| Title V - Innovative Education Program Strategies  | 1,448.95                                  | -                | 1,389.00         | 59.95                                  | -                                                          | -                      |
| Foster Grandparents                                | (63,836.99)                               | 238,236.75       | 210,270.82       | (35,871.06)                            | 6,309.08                                                   | (29,561.98)            |
| Indian Education Grant                             | -                                         | -                | 3,742.27         | (3,742.27)                             | -                                                          | (3,742.27)             |
| Other Grants                                       | -                                         | 20,000.00        | 20,000.00        | -                                      | -                                                          | -                      |
| KPERS Special Retirement Contribution              | -                                         | 1,379,783.31     | 1,379,783.31     | -                                      | -                                                          | -                      |
| Textbook and Student Materials Revolving           | 9,410.10                                  | 280,452.49       | 257,672.94       | 32,189.65                              | 364.00                                                     | 32,553.65              |
| 4 Year Old At-Risk                                 | -                                         | 89,332.33        | 89,332.33        | -                                      | -                                                          | -                      |
| At Risk                                            | -                                         | 1,703,159.60     | 1,703,159.60     | -                                      | -                                                          | -                      |
| Special Services Cooperative                       | 1,612,778.99                              | 7,881,074.73     | 8,934,116.31     | 559,737.41                             | 13,825.69                                                  | 573,563.10             |
| Technology Education                               | -                                         | 185,557.13       | 185,557.13       | -                                      | 2,060.00                                                   | 2,060.00               |
| Bond Capital Projects                              | -                                         | -                | -                | -                                      | -                                                          | -                      |
| Contingency Reserve                                | 68,730.57                                 | 220,602.85       | -                | 289,333.42                             | -                                                          | 289,333.42             |
| Winfield Recreation Commission                     | -                                         | 482,755.77       | 482,755.77       | -                                      | -                                                          | -                      |
| Recreation Commission Employee Benefits            | -                                         | 79,653.18        | 79,653.18        | -                                      | -                                                          | -                      |
| District Activity - Athletics                      | -                                         | 230,679.40       | 219,466.80       | 11,212.60                              | 10,752.27                                                  | 21,964.87              |
| District Activity - School Projects                | -                                         | 360,668.59       | 360,344.76       | 53,327.79                              | -                                                          | 53,327.79              |
| <b>Sub Total</b>                                   | \$ 1,820,359.05                           | \$ 40,843,697.83 | \$ 41,199,839.13 | \$ 1,464,217.75                        | \$ 78,023.20                                               | \$ 1,542,240.95        |

**UNIFIED SCHOOL DISTRICT NO. 465**  
WINFIELD, KANSAS  
**SUMMARY OF CASH RECEIPTS, EXPENDITURES AND UNENCUMBERED CASH**  
**FOR THE YEAR ENDED JUNE 30, 2009**

| <b>Funds</b>                                               | <b>Beginning<br/>Unencumbered<br/>Cash Balance</b> | <b>Cash<br/>Receipts</b> | <b>Expenditures</b>     | <b>Ending<br/>Unencumbered<br/>Cash Balance</b> | <b>Add Outstanding<br/>Encumbrances<br/>and Accounts<br/>Payable</b> | <b>Ending<br/>Cash Balance</b> |
|------------------------------------------------------------|----------------------------------------------------|--------------------------|-------------------------|-------------------------------------------------|----------------------------------------------------------------------|--------------------------------|
| <b>Debt Service Funds:</b>                                 |                                                    |                          |                         |                                                 |                                                                      |                                |
| Bond and Interest                                          | \$ 1,012,381.61                                    | \$ 2,121,493.65          | \$ 1,986,692.50         | \$ 1,147,182.76                                 | \$ -                                                                 | \$ 1,147,182.76                |
| <b>Capital Project Funds:</b>                              |                                                    |                          |                         |                                                 |                                                                      |                                |
| Bond Capital Projects                                      | -                                                  | -                        | -                       | -                                               | -                                                                    | -                              |
| <b>Fiduciary Type Funds:</b>                               |                                                    |                          |                         |                                                 |                                                                      |                                |
| <b>Expendable Trusts:</b>                                  |                                                    |                          |                         |                                                 |                                                                      |                                |
| Memorials and Track Renovation                             | 82,812.77                                          | 10,282.92                | 739.50                  | 92,356.19                                       | -                                                                    | 92,356.19                      |
| <b>Total Primary Government</b>                            | <b>\$ 2,915,553.43</b>                             | <b>\$ 42,975,474.40</b>  | <b>\$ 43,187,271.13</b> | <b>\$ 2,703,756.70</b>                          | <b>\$ 78,023.20</b>                                                  | <b>\$ 2,781,779.90</b>         |
| <b>Component Units:</b>                                    |                                                    |                          |                         |                                                 |                                                                      |                                |
| <b>Recreation Commission:</b>                              |                                                    |                          |                         |                                                 |                                                                      |                                |
| General                                                    | \$ 540,916.75                                      | \$ 706,112.25            | \$ 626,636.02           | \$ 620,392.98                                   | \$ -                                                                 | \$ 620,392.98                  |
| Employee Benefits                                          | 33,027.72                                          | 79,653.18                | 72,474.33               | 40,206.57                                       | -                                                                    | 40,206.57                      |
| Joe Thornton Memorial Scholarship                          | 5,598.86                                           | 4,467.97                 | 1,704.50                | 8,362.33                                        | -                                                                    | 8,362.33                       |
| <b>Total Reporting Entity<br/>(Excluding Agency Funds)</b> | <b>\$ 3,495,096.76</b>                             | <b>\$ 43,765,707.80</b>  | <b>\$ 43,888,085.98</b> | <b>\$ 3,372,718.58</b>                          | <b>\$ 78,023.20</b>                                                  | <b>\$ 3,450,741.78</b>         |
| <b>Composition of Cash:</b>                                |                                                    |                          |                         |                                                 |                                                                      |                                |
| Checking Accounts                                          |                                                    |                          |                         |                                                 |                                                                      |                                |
| General - Union State Bank                                 |                                                    |                          |                         |                                                 |                                                                      | \$ 2,203,041.07                |
| Payroll - Union State Bank                                 |                                                    |                          |                         |                                                 |                                                                      | (1,973,730.04)                 |
| Office (Petty Cash) - Union State Bank                     |                                                    |                          |                         |                                                 |                                                                      | 1,000.00                       |
| HS Athletic Petty Cash - Union State Bank                  |                                                    |                          |                         |                                                 |                                                                      | 500.00                         |
| Activity - Union State Bank                                |                                                    |                          |                         |                                                 |                                                                      | 135,855.65                     |
| Repurchase Agreements                                      |                                                    |                          |                         |                                                 |                                                                      |                                |
| Repurchase Account - Union State Bank                      |                                                    |                          |                         |                                                 |                                                                      | 2,473,939.34                   |
| Certificate of Deposits                                    |                                                    |                          |                         |                                                 |                                                                      |                                |
| CD's - CornerBank                                          |                                                    |                          |                         |                                                 |                                                                      | 23,701.74                      |
| CD's - CornerBank - Activity                               |                                                    |                          |                         |                                                 |                                                                      | 7,810.54                       |
| Total Component Units                                      |                                                    |                          |                         |                                                 |                                                                      | 668,961.88                     |
| Total Cash                                                 |                                                    |                          |                         |                                                 |                                                                      | 3,541,080.18                   |
| Less: Agency Funds per Statement -4-                       |                                                    |                          |                         |                                                 |                                                                      | (90,338.40)                    |
| <b>Total Reporting Entity (Excluding Agency Funds)</b>     |                                                    |                          |                         |                                                 |                                                                      | <b>\$ 3,450,741.78</b>         |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**SUMMARY OF EXPENDITURES - ACTUAL AND BUDGET**  
**(BUDGETED FUNDS ONLY)**  
**FOR THE YEAR ENDED JUNE 30, 2009**

| Funds                                              | Certified<br>Budget | Adjustment to<br>Comply with |    | Adjustment for<br>Qualifying<br>Budget Credits | Total<br>Budget for<br>Comparison | Expenditures<br>Chargeable to<br>Current Year | Variance -<br>Over<br>(Under) |
|----------------------------------------------------|---------------------|------------------------------|----|------------------------------------------------|-----------------------------------|-----------------------------------------------|-------------------------------|
|                                                    |                     | Legal Max                    |    |                                                |                                   |                                               |                               |
| <b>Governmental Type Funds:</b>                    |                     |                              |    |                                                |                                   |                                               |                               |
| <b>General</b>                                     | \$ 16,178,234.00    | \$ (240,554.00)              | \$ | 44,709.05                                      | \$ 15,982,389.05                  | \$ 15,982,388.40                              | \$ (0.65)                     |
|                                                    | 4,782,286.00        | -                            | -  | 24,040.60                                      | 4,806,326.60                      | 4,806,326.60                                  | -                             |
| <b>Supplemental General</b>                        |                     |                              |    |                                                |                                   |                                               |                               |
| <b>Special Revenue Funds:</b>                      |                     |                              |    |                                                |                                   |                                               |                               |
| Bilingual Education                                | 81,104.00           | -                            | -  | -                                              | 81,104.00                         | 80,860.59                                     | (243.41)                      |
| Capital Outlay                                     | 964,156.00          | -                            | -  | 13,385.15                                      | 977,541.15                        | 1,160,055.34                                  | 182,514.19                    |
| Driver Training                                    | 20,007.00           | -                            | -  | -                                              | 20,007.00                         | 4,755.36                                      | (15,251.64)                   |
| Food Service                                       | 1,360,357.00        | -                            | -  | -                                              | 1,360,357.00                      | 1,335,805.42                                  | (24,551.58)                   |
| In Service Education                               | 30,000.00           | -                            | -  | -                                              | 30,000.00                         | 30,000.00                                     | -                             |
| Parent Education Program                           | 97,011.00           | -                            | -  | -                                              | 97,011.00                         | 97,011.00                                     | -                             |
| Special Education                                  | 2,856,866.00        | -                            | -  | -                                              | 2,856,866.00                      | 2,577,970.29                                  | (278,895.71)                  |
| Vocational Education                               | 482,523.00          | -                            | -  | -                                              | 482,523.00                        | 473,197.54                                    | (9,325.46)                    |
| <b>Federal Funds</b>                               |                     |                              |    |                                                |                                   |                                               |                               |
| Technology Preparation                             | -                   | -                            | -  | -                                              | -                                 | -                                             | -                             |
| Title I Grant                                      | 537,150.00          | -                            | -  | -                                              | 537,150.00                        | 513,801.79                                    | (23,348.21)                   |
| Title II(A) - Teacher Quality                      | 138,630.00          | -                            | -  | -                                              | 138,630.00                        | 138,504.00                                    | (126.00)                      |
| Title II(D) - Technology Literacy                  | 4,946.00            | -                            | -  | -                                              | 4,946.00                          | 4,870.00                                      | (76.00)                       |
| Title II - Enhancing Education Technology Teaching | -                   | -                            | -  | -                                              | -                                 | 52,353.87                                     | 52,353.87                     |
| Title III - ESL                                    | -                   | -                            | -  | -                                              | -                                 | 4,194.00                                      | 4,194.00                      |
| Title IV - Drug Free Schools                       | 15,270.00           | -                            | -  | -                                              | 15,270.00                         | 10,500.71                                     | (4,769.29)                    |
| Title V - Innovative Education Program Strategies  | 1,449.00            | -                            | -  | -                                              | 1,449.00                          | 1,389.00                                      | (60.00)                       |
| Foster Grandparents                                | 267,133.00          | -                            | -  | -                                              | 267,133.00                        | 210,270.82                                    | (56,862.18)                   |
| Fund for the Indian Education Grant                | 15,851.00           | -                            | -  | -                                              | 15,851.00                         | 3,742.27                                      | (12,108.73)                   |
| Other Grants                                       | -                   | -                            | -  | -                                              | -                                 | 20,000.00                                     | 20,000.00                     |
| KPERS Special Retirement Contribution              | 1,526,685.00        | -                            | -  | -                                              | 1,526,685.00                      | 1,379,783.31                                  | (146,901.69)                  |
| 4 Year Old At-Risk                                 | 89,332.00           | -                            | -  | -                                              | 89,332.00                         | 89,332.33                                     | 0.33                          |
| At Risk                                            | 1,703,159.00        | -                            | -  | -                                              | 1,703,159.00                      | 1,703,159.60                                  | 0.60                          |
| Special Services Cooperative                       | 10,019,049.00       | -                            | -  | -                                              | 10,019,049.00                     | 8,934,116.31                                  | (1,084,932.69)                |
| Winfield Recreation Commission                     | 747,464.00          | -                            | -  | -                                              | 747,464.00                        | 482,755.77                                    | (264,708.23)                  |
| Recreation Commission Employee Benefits            | 79,568.00           | -                            | -  | -                                              | 79,568.00                         | 79,653.18                                     | 85.18                         |
| <b>Debt Service Funds:</b>                         |                     |                              |    |                                                |                                   |                                               |                               |
| Bond and Interest                                  | 1,986,693.00        | -                            | -  | -                                              | 1,986,693.00                      | 1,986,692.50                                  | (0.50)                        |
| <b>Fiduciary Type Funds:</b>                       |                     |                              |    |                                                |                                   |                                               |                               |
| <b>Expendable Trusts:</b>                          |                     |                              |    |                                                |                                   |                                               |                               |
| Memorials and Track Renovation                     | 82,813.00           | -                            | -  | -                                              | 82,813.00                         | 739.50                                        | (82,073.50)                   |
| <b>Component Units:</b>                            |                     |                              |    |                                                |                                   |                                               |                               |
| <b>Recreation Commission:</b>                      |                     |                              |    |                                                |                                   |                                               |                               |
| General                                            | 747,464.00          | -                            | -  | -                                              | 747,464.00                        | 626,636.02                                    | (120,827.98)                  |
| Employee Benefits                                  | 79,568.00           | -                            | -  | -                                              | 79,568.00                         | 72,474.33                                     | (7,093.67)                    |

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 465**

WINFIELD, KANSAS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009**

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**GENERAL FUND**

|                                             | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>     |                         | <b>Variance<br/>Over<br/>Under<br/>(Under)</b> |
|---------------------------------------------|----------------------------------|-------------------------|-------------------------|------------------------------------------------|
|                                             |                                  | <b>Actual</b>           | <b>Budget</b>           |                                                |
| <b>Cash Receipts</b>                        |                                  |                         |                         |                                                |
| Taxes and Shared Revenue:                   |                                  |                         |                         |                                                |
| Ad Valorem Tax                              | \$ 1,485,566.24                  | \$ 1,868,312.74         | \$ 1,653,772.00         | \$ 214,540.74                                  |
| Delinquent Tax                              | 13,422.97                        | 54,267.13               | 25,876.00               | 28,391.13                                      |
| In Lieu of Taxes - I.R.B.'s                 | 2,865.61                         | 6,427.48                | -                       | 6,427.48                                       |
| Activity Revenues/Fees                      | 21,537.55                        | -                       | -                       | -                                              |
| County Revenue                              | 1,800.00                         | 2,000.00                | -                       | 2,000.00                                       |
| State Aid:                                  |                                  |                         |                         |                                                |
| General State Aid                           | 12,246,455.00                    | 11,811,645.00           | 12,123,435.00           | (311,790.00)                                   |
| Mineral Production Tax                      | 3,735.00                         | 9,362.00                | -                       | 9,362.00                                       |
| Special Education Services Aid              | 2,106,873.00                     | 2,187,665.00            | 2,375,151.00            | (187,486.00)                                   |
| Board of Regents-Kan-Ed Grant               | -                                | 3,080.81                | -                       | 3,080.81                                       |
| Mentor Teacher Program Grant                | -                                | 10,000.00               | -                       | 10,000.00                                      |
| Reimbursed Expense                          | 79,932.84                        | 29,628.24               | -                       | 29,628.24                                      |
| <b>Total Cash Receipts</b>                  | <b>\$ 15,962,188.21</b>          | <b>\$ 15,982,388.40</b> | <b>\$ 16,178,234.00</b> | <b>\$ (195,845.60)</b>                         |
| <b>Expenditures</b>                         |                                  |                         |                         |                                                |
| Instruction                                 | \$ 7,424,008.29                  | \$ 7,237,458.29         | \$ 7,710,630.00         | \$ (473,171.71)                                |
| Student Support Services                    | 509,474.56                       | 518,706.84              | 509,872.00              | 8,834.84                                       |
| Instructional Support Services              | 581,449.77                       | 629,175.02              | 613,279.00              | 15,896.02                                      |
| General Administration                      | 395,668.15                       | 432,816.42              | 413,184.00              | 19,632.42                                      |
| School Administration                       | 1,311,493.55                     | 1,353,871.89            | 1,381,021.00            | (27,149.11)                                    |
| Other Supplemental Services                 | 198,013.00                       | 193,825.93              | 412,637.00              | (218,811.07)                                   |
| Operations and Maintenance                  | 2,805,722.22                     | 2,781,490.43            | 2,288,323.00            | 493,167.43                                     |
| Property                                    | 65.00                            | -                       | -                       | -                                              |
| Community Services Operations               | 22,128.66                        | 20,113.38               | -                       | 20,113.38                                      |
| Student Transportation and Travel           | -                                | 205.35                  | 474,137.00              | (473,931.65)                                   |
| Facilities                                  | 1,481.58                         | -                       | -                       | -                                              |
| Operating Transfers                         | 2,717,388.40                     | 2,814,724.85            | 2,375,151.00            | 439,573.85                                     |
| Adjustment to Comply with Legal Max         | -                                | -                       | (240,554.00)            | 240,554.00                                     |
| <b>Legal General Fund Budget</b>            | <b>\$ 15,966,893.18</b>          | <b>\$ 15,982,388.40</b> | <b>\$ 15,937,680.00</b> | <b>\$ 44,708.40</b>                            |
| Adjustment for Qualifying<br>Budget Credits | -                                | -                       | 44,709.05               | (44,709.05)                                    |
| <b>Total Expenditures</b>                   | <b>\$ 15,966,893.18</b>          | <b>\$ 15,982,388.40</b> | <b>\$ 15,982,389.05</b> | <b>\$ (0.65)</b>                               |
| <b>Receipts Over (Under) Expenditures</b>   | <b>\$ (4,704.97)</b>             | <b>\$ -</b>             |                         |                                                |
| <b>Unencumbered Cash, Beginning</b>         | <b>4,704.97</b>                  | <b>-</b>                |                         |                                                |
| <b>Unencumbered Cash, Ending</b>            | <b>\$ -</b>                      | <b>\$ -</b>             |                         |                                                |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****SUPPLEMENTAL GENERAL FUND**

|                                               | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>    |                        | <b>Variance<br/>Over<br/>(Under)</b> |
|-----------------------------------------------|----------------------------------|------------------------|------------------------|--------------------------------------|
|                                               |                                  | <b>Actual</b>          | <b>Budget</b>          |                                      |
| <b>Cash Receipts</b>                          |                                  |                        |                        |                                      |
| Taxes and Shared Revenue:                     |                                  |                        |                        |                                      |
| Ad Valorem Tax                                | \$ 1,441,826.06                  | \$ 1,994,933.26        | \$ 259,763.00          | \$ 1,735,170.26                      |
| Delinquent Tax                                | 16,725.80                        | 59,269.84              | 24,916.00              | 34,353.84                            |
| Motor Vehicle Tax                             | 224,747.82                       | 230,541.49             | 204,125.00             | 26,416.49                            |
| Recreational Vehicle Tax                      | 4,759.20                         | 5,130.96               | 4,348.00               | 782.96                               |
| Truck                                         | 4,488.32                         | 6,077.20               | -                      | 6,077.20                             |
| In Lieu of Taxes - I.R.B.'s                   | -                                | 3,276.79               | -                      | 3,276.79                             |
| State Aid:                                    |                                  |                        |                        |                                      |
| Supplemental General State Aid                | 2,474,969.00                     | 2,683,341.00           | 2,683,341.00           | -                                    |
| Reimbursed Expenses                           | -                                | 24,040.60              | -                      | 24,040.60                            |
| <b>Total Cash Receipts</b>                    | <b>\$ 4,167,516.20</b>           | <b>\$ 5,006,611.14</b> | <b>\$ 3,176,493.00</b> | <b>\$ 1,830,118.14</b>               |
| <b>Expenditures</b>                           |                                  |                        |                        |                                      |
| Instruction                                   | \$ 1,158,606.86                  | \$ 1,274,014.15        | \$ 1,264,469.00        | \$ 9,545.15                          |
| Student Support Services                      | 29,955.00                        | 32,396.00              | 207,631.00             | (175,235.00)                         |
| Instructional Support Staff                   | 309,976.27                       | 342,966.00             | 186,500.00             | 156,466.00                           |
| Operations and Maintenance                    | 21,213.73                        | 20,530.98              | 23,000.00              | (2,469.02)                           |
| Operating Transfers                           | 2,827,637.14                     | 3,136,419.47           | 3,100,686.00           | 35,733.47                            |
| <b>Legal Supplemental General Fund Budget</b> | <b>\$ 4,347,389.00</b>           | <b>\$ 4,806,326.60</b> | <b>\$ 4,782,286.00</b> | <b>\$ 24,040.60</b>                  |
| Adjustment for Qualifying<br>Budget Credits   | -                                | -                      | 24,040.60              | (24,040.60)                          |
| <b>Total Expenditures</b>                     | <b>\$ 4,347,389.00</b>           | <b>\$ 4,806,326.60</b> | <b>\$ 4,806,326.60</b> | <b>\$ -</b>                          |
| <b>Receipts Over (Under) Expenditures</b>     | <b>\$ (179,872.80)</b>           | <b>\$ 200,284.54</b>   |                        |                                      |
| <b>Unencumbered Cash, Beginning</b>           | <b>301,445.99</b>                | <b>121,573.19</b>      |                        |                                      |
| <b>Unencumbered Cash, Ending</b>              | <b>\$ 121,573.19</b>             | <b>\$ 321,857.73</b>   |                        |                                      |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****BILINGUAL EDUCATION FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|---------------------|-------------------------------------|
|                                           |                         | Actual              | Budget              |                                     |
| <b>Cash Receipts</b>                      |                         |                     |                     |                                     |
| Transfers                                 | \$ 73,864.00            | \$ 80,860.59        | \$ 81,104.00        | \$ (243.41)                         |
| <b>Total Cash Receipts</b>                | <u>\$ 73,864.00</u>     | <u>\$ 80,860.59</u> | <u>\$ 81,104.00</u> | <u>\$ (243.41)</u>                  |
| <b>Expenditures</b>                       |                         |                     |                     |                                     |
| Instruction                               | \$ 73,864.00            | \$ 80,860.59        | \$ 81,104.00        | \$ (243.41)                         |
| <b>Total Expenditures</b>                 | <u>\$ 73,864.00</u>     | <u>\$ 80,860.59</u> | <u>\$ 81,104.00</u> | <u>\$ (243.41)</u>                  |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                    | \$ -                |                     |                                     |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                | <u>-</u>            |                     |                                     |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>         |                     |                                     |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****CAPITAL OUTLAY FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>    |                      | <b>Variance<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|------------------------|----------------------|--------------------------------------|
|                                           |                                  | <b>Actual</b>          | <b>Budget</b>        |                                      |
| <b>Cash Receipts</b>                      |                                  |                        |                      |                                      |
| Taxes and Shared Revenue:                 |                                  |                        |                      |                                      |
| Ad Valorem Tax                            | \$ 427,422.90                    | \$ 617,137.73          | \$ 564,385.00        | \$ 52,752.73                         |
| Delinquent Tax                            | 4,714.35                         | 16,868.65              | 7,374.00             | 9,494.65                             |
| Motor Vehicle Tax                         | 68,041.31                        | 67,645.80              | 59,967.00            | 7,678.80                             |
| Truck                                     | 1,334.01                         | 1,793.53               | -                    | 1,793.53                             |
| Recreational Vehicle Tax                  | 1,442.90                         | 1,505.34               | 1,278.00             | 227.34                               |
| In Lieu of Taxes - I.R.B.'s               | -                                | 970.04                 | -                    | 970.04                               |
| User Charges (Rental)                     | 37,476.63                        | 40,992.96              | -                    | 40,992.96                            |
| Interest on Idle Funds                    | 14,032.83                        | 77.26                  | -                    | 77.26                                |
| Federal Grants                            | -                                | 13,385.15              | -                    | 13,385.15                            |
| State Aid:                                |                                  |                        |                      |                                      |
| General State Aid                         | 196,556.00                       | 235,526.00             | 244,287.00           | (8,761.00)                           |
| Other:                                    |                                  |                        |                      |                                      |
| Lease Proceeds                            | 126,000.00                       | -                      | -                    | -                                    |
| Miscellaneous                             | 175,645.01                       | 70,156.09              | 50,000.00            | 20,156.09                            |
| Transfers                                 | -                                | 235,790.00             | -                    | 235,790.00                           |
| <b>Total Cash Receipts</b>                | <b>\$ 1,052,665.94</b>           | <b>\$ 1,301,848.55</b> | <b>\$ 927,291.00</b> | <b>\$ 374,557.55</b>                 |
| <b>Expenditures</b>                       |                                  |                        |                      |                                      |
| Instruction                               | \$ 1,071,855.50                  | \$ 535,227.95          | \$ 586,927.00        | \$ (51,699.05)                       |
| Student Support                           | 7,699.00                         | 9,675.45               | 9,676.00             | (0.55)                               |
| Instructional Support Staff               | 5,446.87                         | 38,763.60              | 31,678.00            | 7,085.60                             |
| Operations & Maintenance                  | -                                | -                      | 271,000.00           | (271,000.00)                         |
| Vehicles                                  | 65,394.48                        | 64,874.48              | 64,875.00            | (0.52)                               |
| Land Improvement Services                 | 31,451.78                        | 511,453.40             | -                    | 511,453.40                           |
| Building Improvement Services             | 2,353,974.09                     | 60.46                  | -                    | 60.46                                |
| <b>Legal Capital Outlay Fund Budget</b>   | <b>\$ 3,535,821.72</b>           | <b>\$ 1,160,055.34</b> | <b>\$ 964,156.00</b> | <b>\$ 195,899.34</b>                 |
| Adjustment for Qualifying                 |                                  |                        |                      |                                      |
| Budget Credits                            | -                                | -                      | 13,385.15            | (13,385.15)                          |
| <b>Total Expenditures</b>                 | <b>\$ 3,535,821.72</b>           | <b>\$ 1,160,055.34</b> | <b>\$ 977,541.15</b> | <b>\$ 182,514.19</b>                 |
| <b>Receipts Over (Under) Expenditures</b> | <b>\$ (2,483,155.78)</b>         | <b>\$ 141,793.21</b>   |                      |                                      |
| <b>Unencumbered Cash, Beginning</b>       | <b>2,518,803.48</b>              | <b>35,647.70</b>       |                      |                                      |
| <b>Unencumbered Cash, Ending</b>          | <b>\$ 35,647.70</b>              | <b>\$ 177,440.91</b>   |                      |                                      |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****DRIVER TRAINING FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                     | <b>Variance<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|---------------------|--------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>       |                                      |
| <b>Cash Receipts</b>                      |                                  |                     |                     |                                      |
| Summer School Fees                        | \$ 9,772.50                      | \$ 13,279.33        | \$ 9,000.00         | \$ 4,279.33                          |
| State Safety Aid                          | 11,000.00                        | 2,546.00            | 8,640.00            | (6,094.00)                           |
| <b>Total Cash Receipts</b>                | <u>\$ 20,772.50</u>              | <u>\$ 15,825.33</u> | <u>\$ 17,640.00</u> | <u>\$ (1,814.67)</u>                 |
| <b>Expenditures</b>                       |                                  |                     |                     |                                      |
| Instruction                               | \$ 16,046.29                     | \$ 2,740.24         | \$ 15,945.00        | \$ (13,204.76)                       |
| Operations and Maintenance                | 3,333.17                         | 2,015.12            | 4,062.00            | (2,046.88)                           |
| <b>Total Expenditures</b>                 | <u>\$ 19,379.46</u>              | <u>\$ 4,755.36</u>  | <u>\$ 20,007.00</u> | <u>\$ (15,251.64)</u>                |
| <b>Receipts Over (Under) Expenditures</b> | \$ 1,393.04                      | \$ 11,069.97        |                     |                                      |
| <b>Unencumbered Cash, Beginning</b>       | <u>973.47</u>                    | <u>2,366.51</u>     |                     |                                      |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 2,366.51</u>               | <u>\$ 13,436.48</u> |                     |                                      |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****FOOD SERVICE FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>    |                        | <b>Variance<br/>Over<br/>Under</b> |
|-------------------------------------------|----------------------------------|------------------------|------------------------|------------------------------------|
|                                           |                                  | <b>Actual</b>          | <b>Budget</b>          |                                    |
| <b>Cash Receipts</b>                      |                                  |                        |                        |                                    |
| Local Sources - Food Service:             |                                  |                        |                        |                                    |
| Student Sales - Lunch                     | \$ 290,551.68                    | \$ 339,520.22          | \$ 296,531.00          | \$ 42,989.22                       |
| Student Sales - Breakfast                 | -                                | -                      | 29,174.00              | (29,174.00)                        |
| Extra Milk - Students                     | 30,946.11                        | 44,136.78              | -                      | 44,136.78                          |
| Adult Lunches and Snack Bar               | 139,233.03                       | 127,121.40             | 178,295.00             | (51,173.60)                        |
| Special Functions                         | 1,968.41                         | 8,328.86               | -                      | 8,328.86                           |
| Food Service Contracts                    | 33,711.27                        | 35,544.64              | 35,000.00              | 544.64                             |
| Reimbursed Expenses                       | -                                | 70.47                  | -                      | 70.47                              |
| State Aid:                                |                                  |                        |                        |                                    |
| School Food Assistance                    | 13,291.03                        | 14,007.97              | 13,200.00              | 807.97                             |
| Federal Aid - Child Nutrition Programs:   |                                  |                        |                        |                                    |
| School Breakfast Program                  | 113,898.04                       | 150,393.87             | -                      | 150,393.87                         |
| Child Nutrition Programs                  | 473,050.43                       | 522,456.08             | 571,127.00             | (48,670.92)                        |
| Federal Grants                            | 415.00                           | 135.00                 | -                      | 135.00                             |
| Transfers                                 | 111,319.43                       | 110,250.00             | 226,144.00             | (115,894.00)                       |
| <b>Total Cash Receipts</b>                | <b>\$ 1,208,384.43</b>           | <b>\$ 1,351,965.29</b> | <b>\$ 1,349,471.00</b> | <b>\$ 2,494.29</b>                 |
| <b>Expenditures</b>                       |                                  |                        |                        |                                    |
| Operations and Maintenance:               |                                  |                        |                        |                                    |
| Salaries                                  | \$ 5,387.18                      | \$ 5,409.00            | \$ 5,409.00            | \$ -                               |
| Equipment Repair and Supplies             | 8,467.71                         | 9,186.58               | 9,250.00               | (63.42)                            |
| Motor Fuel (Satellite Transportation)     | 3,773.56                         | 2,275.42               | 4,500.00               | (2,224.58)                         |
| Food Service Operation:                   |                                  |                        |                        |                                    |
| Salaries                                  | 403,588.43                       | 408,212.57             | 415,311.00             | (7,098.43)                         |
| Employee Benefits                         | 140,200.42                       | 152,552.22             | 154,387.00             | (1,834.78)                         |
| Food and Milk                             | 578,206.14                       | 710,320.06             | 730,000.00             | (19,679.94)                        |
| Miscellaneous Supplies                    | 49,373.34                        | 39,530.73              | 35,000.00              | 4,530.73                           |
| Equipment (Minor)                         | 2,663.40                         | 1,932.04               | 1,500.00               | 432.04                             |
| Other                                     | 7,152.82                         | 6,386.80               | 5,000.00               | 1,386.80                           |
| <b>Total Expenditures</b>                 | <b>\$ 1,198,813.00</b>           | <b>\$ 1,335,805.42</b> | <b>\$ 1,360,357.00</b> | <b>\$ (24,551.58)</b>              |
| <b>Receipts Over (Under) Expenditures</b> | <b>\$ 9,571.43</b>               | <b>\$ 16,159.87</b>    |                        |                                    |
| <b>Unencumbered Cash, Beginning</b>       | <b>1,464.18</b>                  | <b>11,035.61</b>       |                        |                                    |
| <b>Unencumbered Cash, Ending</b>          | <b>\$ 11,035.61</b>              | <b>\$ 27,195.48</b>    |                        |                                    |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****PROFESSIONAL DEVELOPMENT FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|---------------------|-------------------------------------|
|                                           |                         | Actual              | Budget              |                                     |
| <b>Cash Receipts</b>                      |                         |                     |                     |                                     |
| State Aid - Professional Development Aid  | \$ 3,797.00             | \$ 4,155.00         | \$ 3,000.00         | \$ 1,155.00                         |
| Local Revenue                             | 301.25                  | 100.00              | -                   | 100.00                              |
| Transfers                                 | 25,901.75               | 25,745.00           | 27,000.00           | (1,255.00)                          |
| <b>Total Cash Receipts</b>                | <u>\$ 30,000.00</u>     | <u>\$ 30,000.00</u> | <u>\$ 30,000.00</u> | <u>\$ -</u>                         |
| <b>Expenditures</b>                       |                         |                     |                     |                                     |
| Instructional Support Services            | \$ 30,000.00            | \$ 30,000.00        | \$ 30,000.00        | \$ -                                |
| <b>Total Expenditures</b>                 | <u>\$ 30,000.00</u>     | <u>\$ 30,000.00</u> | <u>\$ 30,000.00</u> | <u>\$ -</u>                         |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                    | \$ -                |                     |                                     |
| <b>Unencumbered Cash, Beginning</b>       | -                       | -                   |                     |                                     |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>         |                     |                                     |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**

WINFIELD, KANSAS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009**

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**PARENT EDUCATION PROGRAM FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                           |                         | Actual              | Budget              |                             |
| <b>Cash Receipts</b>                      |                         |                     |                     |                             |
| State Aid:                                |                         |                     |                     |                             |
| Parent Education Program                  | \$ 58,685.00            | \$ 58,795.00        | \$ 58,795.00        | \$ -                        |
| Transfers                                 | 38,146.00               | 38,216.00           | 38,216.00           | -                           |
| <b>Total Cash Receipts</b>                | <u>\$ 96,831.00</u>     | <u>\$ 97,011.00</u> | <u>\$ 97,011.00</u> | <u>\$ -</u>                 |
| <b>Expenditures</b>                       |                         |                     |                     |                             |
| Instruction                               | \$ 93,702.46            | \$ 94,911.00        | \$ 94,911.00        | \$ -                        |
| Instructional Support Services            | 3,128.54                | 2,100.00            | 2,100.00            | -                           |
| <b>Total Expenditures</b>                 | <u>\$ 96,831.00</u>     | <u>\$ 97,011.00</u> | <u>\$ 97,011.00</u> | <u>\$ -</u>                 |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                    | \$ -                |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                | <u>-</u>            |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>         |                     |                             |

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****SPECIAL EDUCATION FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>    |                        | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|------------------------|------------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>          | <b>Budget</b>          |                                               |
| <b>Cash Receipts</b>                      |                                  |                        |                        |                                               |
| Local Sources:                            |                                  |                        |                        |                                               |
| Interest                                  | \$ 98,389.87                     | \$ 26,841.76           | \$ 80,000.00           | \$ (53,158.24)                                |
| Other Local Revenue                       | 31,600.00                        | 27,500.00              | 30,000.00              | (2,500.00)                                    |
| Transfers                                 | 3,026,700.00                     | 2,495,956.10           | 2,664,141.00           | (168,184.90)                                  |
| <b>Total Cash Receipts</b>                | <u>\$ 3,156,689.87</u>           | <u>\$ 2,550,297.86</u> | <u>\$ 2,774,141.00</u> | <u>\$ (223,843.14)</u>                        |
| <b>Expenditures</b>                       |                                  |                        |                        |                                               |
| Instruction                               | \$ 564,597.00                    | \$ 209,301.42          | \$ 445,043.00          | \$ (235,741.58)                               |
| Vehicle Operating Services                | 170,685.00                       | 181,003.87             | 183,360.00             | (2,356.13)                                    |
| Transfers                                 | 2,438,767.00                     | 2,187,665.00           | 2,228,463.00           | (40,798.00)                                   |
| <b>Total Expenditures</b>                 | <u>\$ 3,174,049.00</u>           | <u>\$ 2,577,970.29</u> | <u>\$ 2,856,866.00</u> | <u>\$ (278,895.71)</u>                        |
| <b>Receipts Over (Under) Expenditures</b> | \$ (17,359.13)                   | \$ (27,672.43)         |                        |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>100,031.56</u>                | <u>82,672.43</u>       |                        |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 82,672.43</u>              | <u>\$ 55,000.00</u>    |                        |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****VOCATIONAL EDUCATION FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>  |                      | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|----------------------|----------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>        | <b>Budget</b>        |                                               |
| <b>Cash Receipts</b>                      |                                  |                      |                      |                                               |
| Federal Sources:                          |                                  |                      |                      |                                               |
| Federal Aid - Vocational Education        |                                  |                      |                      |                                               |
| Program Improvement                       | \$ 33,362.00                     | \$ 30,851.00         | \$ 34,000.00         | \$ (3,149.00)                                 |
| Other:                                    |                                  |                      |                      |                                               |
| Miscellaneous                             | 751.82                           | -                    | -                    | -                                             |
| Transfers                                 | 431,858.18                       | 442,346.54           | 448,523.00           | (6,176.46)                                    |
| <b>Total Cash Receipts</b>                | <u>\$ 465,972.00</u>             | <u>\$ 473,197.54</u> | <u>\$ 482,523.00</u> | <u>\$ (9,325.46)</u>                          |
| <b>Expenditures</b>                       |                                  |                      |                      |                                               |
| Instruction                               | \$ 438,815.45                    | \$ 446,158.48        | \$ 482,523.00        | \$ (36,364.52)                                |
| Operations and Maintenance                | 27,156.55                        | 27,039.06            | -                    | 27,039.06                                     |
| <b>Total Expenditures</b>                 | <u>\$ 465,972.00</u>             | <u>\$ 473,197.54</u> | <u>\$ 482,523.00</u> | <u>\$ (9,325.46)</u>                          |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                             | \$ -                 |                      |                                               |
| <b>Unencumbered Cash, Beginning</b>       | -                                | -                    |                      |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ -</u>          |                      |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**TECHNOLOGY PREPARATION FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |               | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|---------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b> |                                               |
| <b>Cash Receipts</b>                      |                                  |                     |               |                                               |
| Federal Sources:                          |                                  |                     |               |                                               |
| Carl Perkins Technology Prep. Grant       | \$ -                             | \$ -                | \$ -          | \$ -                                          |
| <b>Total Cash Receipts</b>                | <u>\$ -</u>                      | <u>\$ -</u>         | <u>\$ -</u>   | <u>\$ -</u>                                   |
| <b>Expenditures</b>                       |                                  |                     |               |                                               |
| Instructional Support                     | \$ 3,000.00                      | \$ -                | \$ -          | \$ -                                          |
| <b>Total Expenditures</b>                 | <u>\$ 3,000.00</u>               | <u>\$ -</u>         | <u>\$ -</u>   | <u>\$ -</u>                                   |
| <b>Receipts Over (Under) Expenditures</b> | \$ (3,000.00)                    | \$ -                |               |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>3,000.00</u>                  | <u>-</u>            |               |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ -</u>         |               |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TITLE I - GRANT FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>  |                      | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|----------------------|----------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>        | <b>Budget</b>        |                                               |
| <b>Cash Receipts</b>                      |                                  |                      |                      |                                               |
| Federal Sources:                          |                                  |                      |                      |                                               |
| Title I - Grants to Local                 |                                  |                      |                      |                                               |
| Educational Agencies                      | \$ 375,500.00                    | \$ 626,366.00        | \$ 635,838.00        | \$ (9,472.00)                                 |
| <b>Total Cash Receipts</b>                | <u>\$ 375,500.00</u>             | <u>\$ 626,366.00</u> | <u>\$ 635,838.00</u> | <u>\$ (9,472.00)</u>                          |
| <b>Expenditures</b>                       |                                  |                      |                      |                                               |
| Instruction                               | \$ 526,829.42                    | \$ 512,805.77        | \$ 537,150.00        | \$ (24,344.23)                                |
| Community Service                         | 1,245.87                         | 996.02               | -                    | 996.02                                        |
| <b>Total Expenditures</b>                 | <u>\$ 528,075.29</u>             | <u>\$ 513,801.79</u> | <u>\$ 537,150.00</u> | <u>\$ (23,348.21)</u>                         |
| <b>Receipts Over (Under) Expenditures</b> | \$ (152,575.29)                  | \$ 112,564.21        |                      |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>53,886.71</u>                 | <u>(98,688.58)</u>   |                      |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ (98,688.58)</u>            | <u>\$ 13,875.63</u>  |                      |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TITLE II(A) - TEACHER QUALITY FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>  |                      | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|----------------------|----------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>        | <b>Budget</b>        |                                               |
| <b>Cash Receipts</b>                      |                                  |                      |                      |                                               |
| Federal Sources:                          |                                  |                      |                      |                                               |
| Grants                                    | \$ 98,800.00                     | \$ 146,022.00        | \$ 146,148.00        | \$ (126.00)                                   |
| <b>Total Cash Receipts</b>                | <u>\$ 98,800.00</u>              | <u>\$ 146,022.00</u> | <u>\$ 146,148.00</u> | <u>\$ (126.00)</u>                            |
| <b>Expenditures</b>                       |                                  |                      |                      |                                               |
| Instructional Support                     | \$ 104,800.10                    | \$ 138,504.00        | \$ 138,630.00        | \$ (126.00)                                   |
| <b>Total Expenditures</b>                 | <u>\$ 104,800.10</u>             | <u>\$ 138,504.00</u> | <u>\$ 138,630.00</u> | <u>\$ (126.00)</u>                            |
| <b>Receipts Over (Under) Expenditures</b> | \$ (6,000.10)                    | \$ 7,518.00          |                      |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                         | <u>(6,000.10)</u>    |                      |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ (6,000.10)</u>             | <u>\$ 1,517.90</u>   |                      |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TITLE II(D) - TECHNOLOGY LITERACY FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                    | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|--------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>      |                                               |
| <b>Cash Receipts</b>                      |                                  |                     |                    |                                               |
| Federal Sources:                          |                                  |                     |                    |                                               |
| Eisenhower Professional Development       | \$ 3,200.00                      | \$ 6,594.00         | \$ 6,670.00        | \$ (76.00)                                    |
| <b>Total Cash Receipts</b>                | <u>\$ 3,200.00</u>               | <u>\$ 6,594.00</u>  | <u>\$ 6,670.00</u> | <u>\$ (76.00)</u>                             |
| <b>Expenditures</b>                       |                                  |                     |                    |                                               |
| Teacher Inservice                         | \$ 5,672.85                      | \$ 4,870.00         | \$ 4,946.00        | \$ (76.00)                                    |
| <b>Total Expenditures</b>                 | <u>\$ 5,672.85</u>               | <u>\$ 4,870.00</u>  | <u>\$ 4,946.00</u> | <u>\$ (76.00)</u>                             |
| <b>Receipts Over (Under) Expenditures</b> | \$ (2,472.85)                    | \$ 1,724.00         |                    |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>748.85</u>                    | <u>(1,724.00)</u>   |                    |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ (1,724.00)</u>             | <u>\$ -</u>         |                    |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**TITLE II - ENHANCING EDUCATION TECHNOLOGY TEACHING FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>   |               | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|-----------------------|---------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>         | <b>Budget</b> |                                               |
| <b>Cash Receipts</b>                      |                                  |                       |               |                                               |
| Federal Sources:                          |                                  |                       |               |                                               |
| Title II - EETT Grant                     | \$ 20,000.00                     | \$ -                  | \$ -          | \$ -                                          |
| Local Match                               | 20,000.00                        | -                     | -             | -                                             |
| Transfer from Supplemental General Fund   | -                                | -                     | -             | -                                             |
| <b>Total Cash Receipts</b>                | <u>\$ 40,000.00</u>              | <u>\$ -</u>           | <u>\$ -</u>   | <u>\$ -</u>                                   |
| <b>Expenditures</b>                       |                                  |                       |               |                                               |
| Instruction                               | \$ 40,000.00                     | \$ -                  | \$ -          | \$ -                                          |
| Teacher Inservice                         | -                                | 52,353.87             | -             | 52,353.87                                     |
| <b>Total Expenditures</b>                 | <u>\$ 40,000.00</u>              | <u>\$ 52,353.87</u>   | <u>\$ -</u>   | <u>\$ 52,353.87</u>                           |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                             | \$ (52,353.87)        |               |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                         | <u>-</u>              |               |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ (52,353.87)</u> |               |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TITLE III - ESL FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                    | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|--------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>      |                                               |
| <b>Cash Receipts</b>                      |                                  |                     |                    |                                               |
| Federal Sources:                          |                                  |                     |                    |                                               |
| Restricted Grants                         | \$ -                             | \$ 7,356.00         | \$ 2,907.52        | \$ 4,448.48                                   |
| <b>Total Cash Receipts</b>                | <u>\$ -</u>                      | <u>\$ 7,356.00</u>  | <u>\$ 2,907.52</u> | <u>\$ 4,448.48</u>                            |
| <b>Expenditures</b>                       |                                  |                     |                    |                                               |
| Salary                                    | \$ 3,162.00                      | \$ 4,194.00         | \$ -               | \$ 4,194.00                                   |
| Travel                                    | -                                | -                   | -                  | -                                             |
| <b>Total Expenditures</b>                 | <u>\$ 3,162.00</u>               | <u>\$ 4,194.00</u>  | <u>\$ -</u>        | <u>\$ 4,194.00</u>                            |
| <b>Receipts Over (Under) Expenditures</b> | \$ (3,162.00)                    | \$ 3,162.00         |                    |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                         | <u>(3,162.00)</u>   |                    |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ (3,162.00)</u>             | <u>\$ -</u>         |                    |                                               |

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TITLE IV - DRUG FREE SCHOOLS FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                     | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|---------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>       |                                               |
| <b>Cash Receipts</b>                      |                                  |                     |                     |                                               |
| Federal Sources:                          |                                  |                     |                     |                                               |
| Drug Free Schools and Communities         | \$ 6,000.00                      | \$ 15,398.00        | \$ 15,509.00        | \$ (111.00)                                   |
| Miscellaneous                             | 50.00                            | -                   | -                   | -                                             |
| <b>Total Cash Receipts</b>                | <u>\$ 6,050.00</u>               | <u>\$ 15,398.00</u> | <u>\$ 15,509.00</u> | <u>\$ (111.00)</u>                            |
| <b>Expenditures</b>                       |                                  |                     |                     |                                               |
| Mileage/Registration                      | \$ 362.82                        | \$ -                | \$ -                | \$ -                                          |
| Supplies                                  | 10,584.95                        | 8,042.71            | 15,270.00           | (7,227.29)                                    |
| Equipment                                 | 164.00                           | 2,458.00            | -                   | 2,458.00                                      |
| <b>Total Expenditures</b>                 | <u>\$ 11,111.77</u>              | <u>\$ 10,500.71</u> | <u>\$ 15,270.00</u> | <u>\$ (4,769.29)</u>                          |
| <b>Receipts Over (Under) Expenditures</b> | \$ (5,061.77)                    | \$ 4,897.29         |                     |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>164.48</u>                    | <u>(4,897.29)</u>   |                     |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ (4,897.29)</u>             | <u>\$ -</u>         |                     |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TITLE V - INNOVATIVE EDUCATION PROGRAM STRATEGIES FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                    | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|--------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>      |                                               |
| <b>Cash Receipts</b>                      |                                  |                     |                    |                                               |
| Federal Sources:                          |                                  |                     |                    |                                               |
| Grants                                    | \$ 4,201.00                      | \$ -                | \$ -               | \$ -                                          |
| <b>Total Cash Receipts</b>                | <u>\$ 4,201.00</u>               | <u>\$ -</u>         | <u>\$ -</u>        | <u>\$ -</u>                                   |
| <b>Expenditures</b>                       |                                  |                     |                    |                                               |
| Support Services Instruction              | \$ 3,846.23                      | \$ 1,389.00         | \$ 1,449.00        | \$ (60.00)                                    |
| <b>Total Expenditures</b>                 | <u>\$ 3,846.23</u>               | <u>\$ 1,389.00</u>  | <u>\$ 1,449.00</u> | <u>\$ (60.00)</u>                             |
| <b>Receipts Over (Under) Expenditures</b> | \$ 354.77                        | \$ (1,389.00)       |                    |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>1,094.18</u>                  | <u>1,448.95</u>     |                    |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 1,448.95</u>               | <u>\$ 59.95</u>     |                    |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****FOSTER GRANDPARENTS FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>   |                      | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|-----------------------|----------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>         | <b>Budget</b>        |                                               |
| <b>Cash Receipts</b>                      |                                  |                       |                      |                                               |
| Federal Sources:                          |                                  |                       |                      |                                               |
| Revenue                                   | \$ 183,155.14                    | \$ 235,236.68         | \$ 331,370.00        | \$ (96,133.32)                                |
| Other:                                    |                                  |                       |                      |                                               |
| Miscellaneous                             | 5,710.93                         | 3,000.07              | -                    | 3,000.07                                      |
| <b>Total Cash Receipts</b>                | <u>\$ 188,866.07</u>             | <u>\$ 238,236.75</u>  | <u>\$ 331,370.00</u> | <u>\$ (93,133.25)</u>                         |
| <b>Expenditures</b>                       |                                  |                       |                      |                                               |
| Foster Grandparents                       | \$ 80,859.37                     | \$ 77,111.19          | \$ 80,469.00         | \$ (3,357.81)                                 |
| Volunteers                                | 152,672.51                       | 133,159.63            | 186,664.00           | (53,504.37)                                   |
| <b>Total Expenditures</b>                 | <u>\$ 233,531.88</u>             | <u>\$ 210,270.82</u>  | <u>\$ 267,133.00</u> | <u>\$ (56,862.18)</u>                         |
| <b>Receipts Over (Under) Expenditures</b> | \$ (44,665.81)                   | \$ 27,965.93          |                      |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>(19,171.18)</u>               | <u>(63,836.99)</u>    |                      |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ (63,836.99)</u>            | <u>\$ (35,871.06)</u> |                      |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**

WINFIELD, KANSAS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009**

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**FUND FOR THE INDIAN EDUCATION GRANT**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>  |                     | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|----------------------|---------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>        | <b>Budget</b>       |                                               |
| <b>Cash Receipts</b>                      | \$ -                             | \$ -                 | \$ 15,851.00        | \$ (15,851.00)                                |
| <b>Total Cash Receipts</b>                | <u>\$ -</u>                      | <u>\$ -</u>          | <u>\$ 15,851.00</u> | <u>\$ (15,851.00)</u>                         |
| <b>Expenditures</b>                       |                                  |                      |                     |                                               |
| Instruction                               | \$ -                             | \$ 3,742.27          | \$ 15,851.00        | \$ (12,108.73)                                |
| <b>Legal Federal Funds Fund Budget</b>    | <u>\$ -</u>                      | <u>\$ 3,742.27</u>   | <u>\$ 15,851.00</u> | <u>\$ (12,108.73)</u>                         |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                             | \$ (3,742.27)        |                     |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                         | <u>-</u>             |                     |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ (3,742.27)</u> |                     |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**OTHER GRANTS FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |             | Variance<br>Over<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|-------------|-------------------------------------|
|                                           |                         | Actual              | Budget      |                                     |
| <b>Cash Receipts</b>                      |                         |                     |             |                                     |
| Federal Sources:                          |                         |                     |             |                                     |
| State Grant                               | \$ 9,383.19             | \$ 20,000.00        | \$ -        | \$ 20,000.00                        |
| <b>Total Cash Receipts</b>                | <u>\$ 9,383.19</u>      | <u>\$ 20,000.00</u> | <u>\$ -</u> | <u>\$ 20,000.00</u>                 |
| <b>Expenditures</b>                       |                         |                     |             |                                     |
| Salary                                    | \$ 6,623.63             | \$ -                | \$ -        | \$ -                                |
| Miscellaneous                             | 139.07                  | 20,000.00           | -           | 20,000.00                           |
| <b>Total Expenditures</b>                 | <u>\$ 6,762.70</u>      | <u>\$ 20,000.00</u> | <u>\$ -</u> | <u>\$ 20,000.00</u>                 |
| <b>Receipts Over (Under) Expenditures</b> | \$ 2,620.49             | \$ -                |             |                                     |
| <b>Unencumbered Cash, Beginning</b>       | <u>(2,620.49)</u>       | <u>-</u>            |             |                                     |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>         |             |                                     |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**

WINFIELD, KANSAS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009**

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**KPERS SPECIAL RETIREMENT CONTRIBUTION FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>    |                        | <b>Variance<br/>Over<br/>Under</b> |
|-------------------------------------------|----------------------------------|------------------------|------------------------|------------------------------------|
|                                           |                                  | <b>Actual</b>          | <b>Budget</b>          |                                    |
| <b>Cash Receipts</b>                      |                                  |                        |                        |                                    |
| State of Kansas                           | \$ 1,272,237.21                  | \$ 1,379,783.31        | \$ 1,526,685.00        | \$ (146,901.69)                    |
| <b>Total Cash Receipts</b>                | <u>\$ 1,272,237.21</u>           | <u>\$ 1,379,783.31</u> | <u>\$ 1,526,685.00</u> | <u>\$ (146,901.69)</u>             |
| <b>Expenditures</b>                       |                                  |                        |                        |                                    |
| KPERS                                     | \$ 1,272,237.21                  | \$ 1,379,783.31        | \$ 1,526,685.00        | \$ (146,901.69)                    |
| <b>Total Expenditures</b>                 | <u>\$ 1,272,237.21</u>           | <u>\$ 1,379,783.31</u> | <u>\$ 1,526,685.00</u> | <u>\$ (146,901.69)</u>             |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                             | \$ -                   |                        |                                    |
| <b>Unencumbered Cash, Beginning</b>       | -                                | -                      |                        |                                    |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ -</u>            |                        |                                    |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****TEXTBOOK AND STUDENT MATERIALS REVOLVING FUND**

|                                           | <u>2008</u>               | <u>2009</u>                |
|-------------------------------------------|---------------------------|----------------------------|
| <b>Cash Receipts</b>                      |                           |                            |
| Textbook Rental                           | \$ 118,019.89             | \$ 126,452.49              |
| Transfers                                 | 136,200.00                | 154,000.00                 |
| <b>Total Cash Receipts</b>                | <u>\$ 254,219.89</u>      | <u>\$ 280,452.49</u>       |
| <b>Expenditures</b>                       |                           |                            |
| Textbook Purchases                        | \$ 292,691.71             | \$ 257,672.94              |
| <b>Total Expenditures</b>                 | <u>\$ 292,691.71</u>      | <u>\$ 257,672.94</u>       |
| <b>Receipts Over (Under) Expenditures</b> | \$ (38,471.82)            | \$ 22,779.55               |
| <b>Unencumbered Cash, Beginning</b>       | <u>47,881.92</u>          | <u>9,410.10</u>            |
| <b>Unencumbered Cash, Ending</b>          | <u><u>\$ 9,410.10</u></u> | <u><u>\$ 32,189.65</u></u> |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET****FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****4 YEAR OLD AT RISK FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                           |                         | Actual              | Budget              |                             |
| <b>Cash Receipts</b>                      |                         |                     |                     |                             |
| Transfers                                 | \$ 78,230.00            | \$ 89,332.33        | \$ 89,332.00        | \$ 0.33                     |
| <b>Total Cash Receipts</b>                | <u>\$ 78,230.00</u>     | <u>\$ 89,332.33</u> | <u>\$ 89,332.00</u> | <u>\$ 0.33</u>              |
| <b>Expenditures</b>                       |                         |                     |                     |                             |
| Instruction                               | \$ 78,230.00            | \$ 89,332.33        | \$ 89,332.00        | \$ 0.33                     |
| <b>Total Expenditures</b>                 | <u>\$ 78,230.00</u>     | <u>\$ 89,332.33</u> | <u>\$ 89,332.00</u> | <u>\$ 0.33</u>              |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                    | \$ -                |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                | <u>-</u>            |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>         |                     |                             |

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 465**

WINFIELD, KANSAS

**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009**

(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**AT RISK FUND**

|                                           | Prior<br>Year<br>Actual | Current Year           |                        | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|------------------------|------------------------|-----------------------------|
|                                           |                         | Actual                 | Budget                 |                             |
| <b>Cash Receipts</b>                      |                         |                        |                        |                             |
| Other:                                    |                         |                        |                        |                             |
| Miscellaneous                             | \$ 4,497.50             | \$ 1,114.00            | \$ -                   | \$ 1,114.00                 |
| Transfers                                 | 1,304,642.50            | 1,702,045.60           | 1,703,159.00           | (1,113.40)                  |
| <b>Total Cash Receipts</b>                | <u>\$ 1,309,140.00</u>  | <u>\$ 1,703,159.60</u> | <u>\$ 1,703,159.00</u> | <u>\$ 0.60</u>              |
| <b>Expenditures</b>                       |                         |                        |                        |                             |
| Instruction                               | \$ 561,201.21           | \$ 911,080.56          | \$ 901,800.00          | \$ 9,280.56                 |
| Student Support Services                  | 574,649.19              | 610,579.04             | 801,359.00             | (190,779.96)                |
| Chartered School (Local Match)            | 173,289.60              | 181,500.00             | -                      | 181,500.00                  |
| <b>Total Expenditures</b>                 | <u>\$ 1,309,140.00</u>  | <u>\$ 1,703,159.60</u> | <u>\$ 1,703,159.00</u> | <u>\$ 0.60</u>              |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                    | \$ -                   |                        |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>-</u>                | <u>-</u>               |                        |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>             | <u>\$ -</u>            |                        |                             |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****SPECIAL SERVICES COOPERATIVE FUND**

|                                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>      |                         | <b>Variance<br/>Over<br/>(Under)</b> |
|-----------------------------------------------------------|----------------------------------|--------------------------|-------------------------|--------------------------------------|
|                                                           |                                  | <b>Actual</b>            | <b>Budget</b>           |                                      |
| <b>Cash Receipts</b>                                      |                                  |                          |                         |                                      |
| Local Sources:                                            |                                  |                          |                         |                                      |
| Payment from Other Districts                              | \$ 1,469,155.00                  | \$ 933,365.00            | \$ 6,353,578.00         | \$ (5,420,213.00)                    |
| Interest                                                  | 34,240.94                        | 16,622.00                | 15,000.00               | 1,622.00                             |
| State Aid:                                                |                                  |                          |                         |                                      |
| Special Education Services Aid                            | 2,950,431.00                     | 2,955,280.00             | -                       | 2,955,280.00                         |
| Federal Aid:                                              |                                  |                          |                         |                                      |
| Special Education - Grants to States                      | 1,346,277.00                     | 1,363,289.00             | 1,500,792.00            | (137,503.00)                         |
| Medicaid                                                  | 290,196.47                       | 285,735.96               | 534,900.00              | (249,164.04)                         |
| Special Education - Preschool Grants                      | 87,943.00                        | 87,026.00                | -                       | 87,026.00                            |
| Special Education - Grants to States<br>EHC Flo-Thru Disc | 50,477.00                        | 50,477.00                | -                       | 50,477.00                            |
| Other:                                                    |                                  |                          |                         |                                      |
| Miscellaneous                                             | 1,639.71                         | 1,614.77                 | 1,600.00                | 14.77                                |
| Transfers                                                 | 2,438,767.00                     | 2,187,665.00             | -                       | 2,187,665.00                         |
| <b>Total Cash Receipts</b>                                | <b>\$ 8,669,127.12</b>           | <b>\$ 7,881,074.73</b>   | <b>\$ 8,405,870.00</b>  | <b>\$ (524,795.27)</b>               |
| <b>Expenditures</b>                                       |                                  |                          |                         |                                      |
| Instruction                                               | \$ 6,177,737.07                  | \$ 6,951,971.09          | \$ 7,879,313.00         | \$ (927,341.91)                      |
| Student Support Services                                  | 1,378,536.72                     | 1,491,114.74             | 1,560,191.00            | (69,076.26)                          |
| Instructional Support Services                            | 33,169.35                        | 56,734.75                | 56,500.00               | 234.75                               |
| General Administration                                    | 354,065.47                       | 358,173.39               | 405,444.00              | (47,270.61)                          |
| Operations and Maintenance                                | 58,456.25                        | 75,295.58                | 117,601.00              | (42,305.42)                          |
| Student Transportation Services                           | 1,591.50                         | 826.76                   | -                       | 826.76                               |
| <b>Total Expenditures</b>                                 | <b>\$ 8,003,556.36</b>           | <b>\$ 8,934,116.31</b>   | <b>\$ 10,019,049.00</b> | <b>\$ (1,084,932.69)</b>             |
| <b>Receipts Over (Under) Expenditures</b>                 | <b>\$ 665,570.76</b>             | <b>\$ (1,053,041.58)</b> |                         |                                      |
| <b>Unencumbered Cash, Beginning</b>                       | <b>947,208.23</b>                | <b>1,612,778.99</b>      |                         |                                      |
| <b>Unencumbered Cash, Ending</b>                          | <b>\$ 1,612,778.99</b>           | <b>\$ 559,737.41</b>     |                         |                                      |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**TECHNOLOGY EDUCATION FUND**

|                                           | <u>2008</u>          | <u>2009</u>          |
|-------------------------------------------|----------------------|----------------------|
| <b>Cash Receipts</b>                      |                      |                      |
| Local Match                               | \$ 6,220.02          | \$ 224.82            |
| Transfers                                 | 179,175.28           | 185,332.31           |
| <b>Total Cash Receipts</b>                | <u>\$ 185,395.30</u> | <u>\$ 185,557.13</u> |
| <b>Expenditures</b>                       |                      |                      |
| Student Support Services                  | \$ 186,500.00        | \$ 185,557.13        |
| <b>Total Expenditures</b>                 | <u>\$ 186,500.00</u> | <u>\$ 185,557.13</u> |
| <b>Receipts Over (Under) Expenditures</b> | \$ (1,104.70)        | \$ -                 |
| <b>Unencumbered Cash, Beginning</b>       | <u>1,104.70</u>      | <u>-</u>             |
| <b>Unencumbered Cash, Ending</b>          | <u><u>\$ -</u></u>   | <u><u>\$ -</u></u>   |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**CONTINGENCY RESERVE FUND**

|                                               | <u>2008</u>                    | <u>2009</u>                     |
|-----------------------------------------------|--------------------------------|---------------------------------|
| <b>Cash Receipts</b>                          |                                |                                 |
| Transfers                                     | \$ -                           | \$ 220,602.85                   |
| <b>Total Cash Receipts</b>                    | <u>\$ -</u>                    | <u>\$ 220,602.85</u>            |
| <br><b>Expenditures</b>                       | <br>\$ -                       | <br>\$ -                        |
| <b>Total Expenditures</b>                     | <u>\$ -</u>                    | <u>\$ -</u>                     |
| <br><b>Receipts Over (Under) Expenditures</b> | <br>\$ -                       | <br>\$ 220,602.85               |
| <br><b>Unencumbered Cash, Beginning</b>       | <br><u>68,730.57</u>           | <br><u>68,730.57</u>            |
| <br><b>Unencumbered Cash, Ending</b>          | <br><u><u>\$ 68,730.57</u></u> | <br><u><u>\$ 289,333.42</u></u> |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****WINFIELD RECREATION COMMISSION FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>  |                      | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|----------------------|----------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>        | <b>Budget</b>        |                                               |
| <b>Cash Receipts</b>                      |                                  |                      |                      |                                               |
| Taxes and Shared Revenue:                 |                                  |                      |                      |                                               |
| Ad Valorem Tax                            | \$ 312,708.23                    | \$ 412,635.14        | \$ 384,241.00        | \$ 28,394.14                                  |
| Delinquent Tax                            | 3,979.43                         | 13,841.26            | 5,399.00             | 8,442.26                                      |
| Motor Vehicle Tax                         | 54,433.06                        | 52,955.08            | 46,579.00            | 6,376.08                                      |
| Recreational Vehicle Tax                  | 7,725.96                         | 1,179.53             | 992.00               | 187.53                                        |
| Truck Tax                                 | 1,093.07                         | 1,434.84             | -                    | 1,434.84                                      |
| In Lieu of Tax - I.R.B.'s                 | -                                | 709.92               | -                    | 709.92                                        |
| Other Local Revenue                       | -                                | -                    | 152,200.00           | (152,200.00)                                  |
| <b>Total Cash Receipts</b>                | <u>\$ 379,939.75</u>             | <u>\$ 482,755.77</u> | <u>\$ 589,411.00</u> | <u>\$ (106,655.23)</u>                        |
| <b>Expenditures</b>                       |                                  |                      |                      |                                               |
| Community Service Operations              | \$ 379,939.75                    | \$ 482,755.77        | \$ 747,464.00        | \$ (264,708.23)                               |
| <b>Total Expenditures</b>                 | <u>\$ 379,939.75</u>             | <u>\$ 482,755.77</u> | <u>\$ 747,464.00</u> | <u>\$ (264,708.23)</u>                        |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                             | \$ -                 |                      |                                               |
| <b>Unencumbered Cash, Beginning</b>       | -                                | -                    |                      |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ -</u>          |                      |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****RECREATION COMMISSION EMPLOYEE BENEFITS FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                     | <b>Variance<br/>Over<br/>Under</b> |
|-------------------------------------------|----------------------------------|---------------------|---------------------|------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>       |                                    |
| <b>Cash Receipts</b>                      |                                  |                     |                     |                                    |
| Taxes and Shared Revenue:                 |                                  |                     |                     |                                    |
| Ad Valorem Tax                            | \$ 48,165.44                     | \$ 66,812.93        | \$ 60,114.00        | \$ 6,698.93                        |
| Delinquent Tax                            | 557.37                           | 2,030.65            | 810.00              | 1,220.65                           |
| Motor Vehicle Tax                         | 6,528.78                         | 10,211.33           | 8,761.00            | 1,450.33                           |
| Recreational Vehicle Tax                  | 134.30                           | 228.14              | 187.00              | 41.14                              |
| Truck Tax                                 | 99.13                            | 263.58              | -                   | 263.58                             |
| In Lieu of Taxes I.R.B.'s                 | -                                | 106.55              | -                   | 106.55                             |
| <b>Total Cash Receipts</b>                | <u>\$ 55,485.02</u>              | <u>\$ 79,653.18</u> | <u>\$ 69,872.00</u> | <u>\$ 9,781.18</u>                 |
| <b>Expenditures</b>                       |                                  |                     |                     |                                    |
| Community Service Operations              | \$ 55,485.02                     | \$ 79,653.18        | \$ 79,568.00        | \$ 85.18                           |
| <b>Total Expenditures</b>                 | <u>\$ 55,485.02</u>              | <u>\$ 79,653.18</u> | <u>\$ 79,568.00</u> | <u>\$ 85.18</u>                    |
| <b>Receipts Over (Under) Expenditures</b> | \$ -                             | \$ -                |                     |                                    |
| <b>Unencumbered Cash, Beginning</b>       | -                                | -                   |                     |                                    |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ -</u>                      | <u>\$ -</u>         |                     |                                    |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****BOND AND INTEREST FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b>    |                        | <b>Variance<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|------------------------|------------------------|--------------------------------------|
|                                           |                                  | <b>Actual</b>          | <b>Budget</b>          |                                      |
| <b>Cash Receipts</b>                      |                                  |                        |                        |                                      |
| Taxes and Shared Revenue:                 |                                  |                        |                        |                                      |
| Ad Valorem Tax                            | \$ 883,594.28                    | \$ 1,129,305.16        | \$ 1,005,836.00        | \$ 123,469.16                        |
| Delinquent Tax                            | 10,797.64                        | 37,390.48              | 15,247.00              | 22,143.48                            |
| Motor Vehicle Tax                         | 146,687.46                       | 150,723.59             | 132,462.00             | 18,261.59                            |
| Recreational Vehicle Tax                  | 3,103.10                         | 3,357.60               | 2,822.00               | 535.60                               |
| Truck Tax                                 | 2,887.73                         | 4,034.76               | -                      | 4,034.76                             |
| In Lieu of Taxes - I.R.B.'s               | -                                | 2,005.06               | -                      | 2,005.06                             |
| State Aid:                                |                                  |                        |                        |                                      |
| School District Capital Improvement       | 734,103.00                       | 794,677.00             | 794,677.00             | -                                    |
| Cost of Issuance                          | -                                | -                      | -                      | -                                    |
| <b>Total Cash Receipts</b>                | <u>\$ 1,781,173.21</u>           | <u>\$ 2,121,493.65</u> | <u>\$ 1,951,044.00</u> | <u>\$ 170,449.65</u>                 |
| <b>Expenditures</b>                       |                                  |                        |                        |                                      |
| Debt Service:                             |                                  |                        |                        |                                      |
| Interest                                  | \$ 950,440.00                    | \$ 926,692.50          | \$ 926,693.00          | \$ (0.50)                            |
| Principal                                 | 1,035,000.00                     | 1,060,000.00           | 1,060,000.00           | -                                    |
| <b>Total Expenditures</b>                 | <u>\$ 1,985,440.00</u>           | <u>\$ 1,986,692.50</u> | <u>\$ 1,986,693.00</u> | <u>\$ (0.50)</u>                     |
| <b>Receipts Over (Under) Expenditures</b> | \$ (204,266.79)                  | \$ 134,801.15          |                        |                                      |
| <b>Unencumbered Cash, Beginning</b>       | <u>1,216,648.40</u>              | <u>1,012,381.61</u>    |                        |                                      |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 1,012,381.61</u>           | <u>\$ 1,147,182.76</u> |                        |                                      |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**BOND CAPITAL PROJECTS FUND**

|                                           | <u>2008</u>         | <u>2009</u>        |
|-------------------------------------------|---------------------|--------------------|
| <b>Cash Receipts</b>                      |                     |                    |
| Local Sources:                            |                     |                    |
| Interest Income                           | \$ 1,702.11         | \$ -               |
| <b>Total Cash Receipts</b>                | <u>\$ 1,702.11</u>  | <u>\$ -</u>        |
| <b>Expenditures</b>                       |                     |                    |
| Capital Project:                          |                     |                    |
| Computer Hardware/Software                | \$ 23,482.33        | \$ -               |
| Architect                                 | 65,542.45           | -                  |
| <b>Total Expenditures</b>                 | <u>\$ 89,024.78</u> | <u>\$ -</u>        |
| <b>Receipts Over (Under) Expenditures</b> | \$ (87,322.67)      | \$ -               |
| <b>Unencumbered Cash, Beginning</b>       | <u>87,322.67</u>    | <u>-</u>           |
| <b>Unencumbered Cash, Ending</b>          | <u><u>\$ -</u></u>  | <u><u>\$ -</u></u> |

The notes to the financial statements are an integral part of this statement.



**UNIFIED SCHOOL DISTRICT NO. 465****WINFIELD, KANSAS****STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET  
FOR THE YEAR ENDED JUNE 30, 2009****(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)****MEMORIALS AND TRACK RENOVATION FUND**

|                                           | <b>Prior<br/>Year<br/>Actual</b> | <b>Current Year</b> |                     | <b>Variance<br/>Over<br/>Over<br/>(Under)</b> |
|-------------------------------------------|----------------------------------|---------------------|---------------------|-----------------------------------------------|
|                                           |                                  | <b>Actual</b>       | <b>Budget</b>       |                                               |
| <b>Cash Receipts</b>                      |                                  |                     |                     |                                               |
| Donations                                 | \$ 9,420.82                      | \$ 9,696.31         | \$ -                | \$ 9,696.31                                   |
| Interest                                  | 896.58                           | 586.61              | -                   | 586.61                                        |
| Other:                                    |                                  |                     |                     |                                               |
| Miscellaneous                             | 20,525.00                        | -                   | -                   | -                                             |
| <b>Total Cash Receipts</b>                | <u>\$ 30,842.40</u>              | <u>\$ 10,282.92</u> | <u>\$ -</u>         | <u>\$ 10,282.92</u>                           |
| <b>Expenditures</b>                       |                                  |                     |                     |                                               |
| Equipment                                 | \$ -                             | \$ -                | \$ 82,813.00        | \$ (82,813.00)                                |
| Memorials                                 | 5,000.00                         | 739.50              | -                   | 739.50                                        |
| <b>Total Expenditures</b>                 | <u>\$ 5,000.00</u>               | <u>\$ 739.50</u>    | <u>\$ 82,813.00</u> | <u>\$ (82,073.50)</u>                         |
| <b>Receipts Over (Under) Expenditures</b> | \$ 25,842.40                     | \$ 9,543.42         |                     |                                               |
| <b>Unencumbered Cash, Beginning</b>       | <u>56,970.37</u>                 | <u>82,812.77</u>    |                     |                                               |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 82,812.77</u>              | <u>\$ 92,356.19</u> |                     |                                               |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**STUDENT ORGANIZATION FUNDS - AGENCY FUNDS**

| <b>Fund</b>                           |                                        | <b>Beginning<br/>Cash Balance</b> | <b>Cash<br/>Receipts</b> | <b>Cash<br/>Disbursements</b> | <b>Ending<br/>Cash Balance</b> |
|---------------------------------------|----------------------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| <b>Acct</b>                           | <b>Student Organizations</b>           |                                   |                          |                               |                                |
| 2                                     | Middle School Yearbook                 | \$ 39.78                          | \$ 3,590.00              | \$ 2,675.85                   | \$ 953.93                      |
| 4                                     | Middle School Pep Club                 | 763.94                            | 1,334.90                 | 741.36                        | 1,357.48                       |
| 5                                     | Middle School Student Council          | 1,852.71                          | 1,320.75                 | 1,011.31                      | 2,162.15                       |
| 6                                     | Middle School AAA                      | 934.70                            | 23,721.60                | 23,807.25                     | 849.05                         |
| 11                                    | High School Varsity Cheerleaders       | -                                 | 5,897.81                 | 4,547.44                      | 1,350.37                       |
| 12                                    | Viking Power                           | 427.80                            | 997.00                   | 1,395.97                      | 28.83                          |
| 15                                    | Harbor                                 | -                                 | 9,351.56                 | 8,842.12                      | 509.44                         |
| 18                                    | Class of 2011                          | 1,248.11                          | -                        | 20.25                         | 1,227.86                       |
| 19                                    | Class of 2012                          | -                                 | 2,179.45                 | 1,372.36                      | 807.09                         |
| 20                                    | Class of 2013                          | 1,920.24                          | -                        | 1,920.24                      | -                              |
| 21                                    | Alumni                                 | 11,013.34                         | 3,965.81                 | -                             | 14,979.15                      |
| 22                                    | High School Teachers                   | 991.78                            | 205.65                   | 78.00                         | 1,119.43                       |
| 23                                    | High School Play                       | 3,453.06                          | 7,693.13                 | 6,410.43                      | 4,735.76                       |
| 24                                    | Scholars Bowl - High School            | 866.26                            | 552.00                   | 198.84                        | 1,219.42                       |
| 25                                    | Crime Stoppers                         | 103.09                            | -                        | -                             | 103.09                         |
| 26                                    | Debate                                 | 1,551.66                          | 1,147.00                 | 1,773.76                      | 924.90                         |
| 29                                    | FFA                                    | -                                 | 17,919.63                | 16,552.82                     | 1,366.81                       |
| 30                                    | FCCLA                                  | 1,062.94                          | 307.50                   | 158.06                        | 1,212.38                       |
| 31                                    | Foreign Language Club                  | 476.73                            | 1,362.00                 | 6.40                          | 1,832.33                       |
| 33                                    | National Honor Society                 | 683.55                            | 138.00                   | 396.60                        | 424.95                         |
| 34                                    | National Art Honor Society             | 804.29                            | 685.95                   | 578.16                        | 912.08                         |
| 35                                    | High School Miscellaneous              | 957.70                            | -                        | 414.30                        | 543.40                         |
| 38                                    | High School Student Council            | -                                 | 5,613.30                 | 5,574.74                      | 38.56                          |
| 39                                    | W Club                                 | 577.84                            | 157.46                   | 176.82                        | 558.48                         |
| 40                                    | Youth Advisory Council                 | 76.09                             | -                        | -                             | 76.09                          |
| 41                                    | Office Education Assn.                 | 1,040.55                          | 4,542.69                 | 5,583.24                      | -                              |
| 42                                    | Builders Club                          | 306.96                            | 822.46                   | 365.00                        | 764.42                         |
| 43                                    | Girls Basketball Boosters              | 507.69                            | 916.00                   | 425.08                        | 998.61                         |
| 44                                    | Middle School Boys Basketball Boosters | 3,522.96                          | 203.00                   | 1,434.30                      | 2,291.66                       |
| 45                                    | HS Yearbook                            | 14,533.29                         | 39,632.62                | 39,222.24                     | 14,943.67                      |
| 46                                    | SADD                                   | 196.97                            | -                        | 50.00                         | 146.97                         |
| 47                                    | DECA                                   | 1,111.36                          | 2,005.37                 | 3,116.73                      | -                              |
| 50                                    | Class of 2008                          | 1,267.46                          | -                        | 1,267.46                      | -                              |
| 52                                    | Class of 2009                          | 1,232.49                          | 2,057.00                 | 2,921.98                      | 367.51                         |
| 54                                    | Dance Team                             | -                                 | 1,043.60                 | 323.60                        | 720.00                         |
| 55                                    | HS Poetry Club                         | 24.00                             | -                        | -                             | 24.00                          |
| 56                                    | FCA                                    | 28.14                             | 458.00                   | 400.00                        | 86.14                          |
| 57                                    | High School Journalism Trip            | 492.00                            | -                        | -                             | 492.00                         |
| 58                                    | Wrestling Boosters                     | -                                 | 2,836.75                 | 2,537.63                      | 299.12                         |
| 59                                    | Drama Club                             | 207.76                            | 564.00                   | 136.94                        | 634.82                         |
| 60                                    | Owls                                   | 114.22                            | -                        | -                             | 114.22                         |
| <b>Subtotal Student Organizations</b> |                                        | <b>\$ 54,391.46</b>               | <b>\$ 143,221.99</b>     | <b>\$ 136,437.28</b>          | <b>\$ 61,176.17</b>            |

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**STUDENT ORGANIZATION FUNDS - AGENCY FUNDS**

| <b>Fund</b>               |                                          | <b>Beginning<br/>Cash Balance</b> | <b>Cash<br/>Receipts</b> | <b>Cash<br/>Disbursements</b> | <b>Ending<br/>Cash Balance</b> |
|---------------------------|------------------------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| <b>Acct</b>               | <b>Students Organization - Continued</b> |                                   |                          |                               |                                |
| 64                        | Girls Golf Boosters                      | \$ -                              | \$ 300.00                | \$ 300.00                     | \$ -                           |
| 67                        | Volleyball Boosters                      | 415.58                            | 4,177.00                 | 2,491.72                      | 2,100.86                       |
| 68                        | Softball Boosters                        | 877.27                            | 150.00                   | 16.00                         | 1,011.27                       |
| 69                        | Swimming Boosters                        | 367.60                            | 2,082.00                 | 2,302.71                      | 146.89                         |
| 73                        | Class of 2010                            | 1,063.13                          | 6,276.75                 | 5,141.15                      | 2,198.73                       |
| 74                        | High School Renaissance                  | -                                 | 2,604.48                 | 2,000.36                      | 604.12                         |
| 75                        | Track Boosters                           | 524.88                            | 225.00                   | 747.24                        | 2.64                           |
| 86                        | Tennis Boosters                          | 165.65                            | 116.00                   | 49.00                         | 232.65                         |
| 87                        | Thespians                                | 1,598.81                          | 5,165.70                 | 3,732.31                      | 3,032.20                       |
| 89                        | Soccer Boosters                          | 243.00                            | 1,035.00                 | 1,177.77                      | 100.23                         |
| 90                        | Golf Boosters                            | 141.12                            | 1,454.40                 | 1,295.40                      | 300.12                         |
| 93                        | Key Club                                 | 912.43                            | 3,245.68                 | 2,215.64                      | 1,942.47                       |
| 94                        | Middle School Choir Robes                | 129.99                            | -                        | -                             | 129.99                         |
| 96                        | Baseball Boosters                        | 598.01                            | 865.00                   | 1,283.50                      | 179.51                         |
| 97                        | Boys Basketball Boosters                 | 1,739.37                          | 8,112.00                 | 8,518.10                      | 1,333.27                       |
| 98                        | Football Boosters                        | 5,952.19                          | 13,448.90                | 16,097.76                     | 3,303.33                       |
| 100                       | 6th Grade Teams                          | 746.40                            | -                        | -                             | 746.40                         |
| 101                       | Scholars Bowl                            | 126.50                            | -                        | -                             | 126.50                         |
| 102                       | Track Kids Fundraising                   | 851.03                            | 871.00                   | 239.08                        | 1,482.95                       |
| 103                       | Cross-Country Kids Fundraising           | 1,117.64                          | 1,112.00                 | 834.66                        | 1,394.98                       |
| 105                       | Soccer Kids Fundraising                  | 3.83                              | 1,556.00                 | 1,536.84                      | 22.99                          |
| 107                       | HS Book Club                             | 16.50                             | 306.35                   | 83.77                         | 239.08                         |
| 108                       | Skills USA                               | 2,051.07                          | 194.00                   | 1,456.53                      | 788.54                         |
| 109                       | Special Education Building               | 61.21                             | -                        | -                             | 61.21                          |
| 110                       | Booster Club Replacement                 | 6,478.52                          | 9,656.24                 | 11,520.41                     | 4,614.35                       |
| 111                       | MS Special Education Projects            | 132.41                            | -                        | -                             | 132.41                         |
| 112                       | AG Business & Leadership                 | -                                 | 983.45                   | 405.21                        | 578.24                         |
| 114                       | Flag Team                                | 238.73                            | -                        | -                             | 238.73                         |
| 115                       | Otaku Club                               | 0.78                              | 251.37                   | 252.15                        | -                              |
| 122                       | Winfield Intermediate School Teachers    | -                                 | 6,719.05                 | 4,601.48                      | 2,117.57                       |
| <b>Total Agency Funds</b> |                                          | <b>\$ 80,945.11</b>               | <b>\$ 213,829.36</b>     | <b>\$ 204,436.07</b>          | <b>\$ 90,338.40</b>            |

The notes to the financial statements are an integral part of this statement.

# UNIFIED SCHOOL DISTRICT NO. 465

## WINFIELD, KANSAS STATEMENT OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH FOR THE YEAR ENDED JUNE 30, 2009 DISTRICT ACTIVITY FUNDS

| Funds                               | Beginning<br>Unencumbered<br>Cash Balance | Cash<br>Receipts | Expenditures  | Ending<br>Unencumbered<br>Cash Balance | Add Outstanding                         |                        |
|-------------------------------------|-------------------------------------------|------------------|---------------|----------------------------------------|-----------------------------------------|------------------------|
|                                     |                                           |                  |               |                                        | Encumbrances<br>and Accounts<br>Payable | Ending Cash<br>Balance |
| <b>Athletics</b>                    | \$ -                                      | \$ 230,679.40    | \$ 219,466.80 | \$ 11,212.60                           | \$ 10,752.27                            | \$ 21,964.87           |
| <b>School Projects:</b>             |                                           |                  |               |                                        |                                         |                        |
| Orchestra                           | \$ -                                      | \$ 5,914.79      | \$ 3,278.03   | \$ 2,636.76                            | \$ -                                    | \$ 2,636.76            |
| Chorus                              | 150.73                                    | 65,272.53        | 58,637.52     | 6,785.74                               | -                                       | 6,785.74               |
| High School Library                 | 2,182.09                                  | 805.12           | 558.77        | 2,428.44                               | -                                       | 2,428.44               |
| High School Band                    | -                                         | 2,112.50         | 2,061.48      | 51.02                                  | -                                       | 51.02                  |
| Activity Tickets                    | 152.42                                    | -                | -             | 152.42                                 | -                                       | 152.42                 |
| High School General Account         | 567.70                                    | 683.00           | 1,250.70      | -                                      | -                                       | -                      |
| Special Olympics                    | 436.39                                    | -                | -             | 436.39                                 | -                                       | 436.39                 |
| Oracle                              | 1,895.12                                  | 1,510.50         | 2,109.40      | 1,296.22                               | -                                       | 1,296.22               |
| Advanced Placement                  | 2,026.71                                  | 5,693.00         | 5,304.00      | 2,415.71                               | -                                       | 2,415.71               |
| High School Principal Miscellaneous | 3,218.40                                  | 1,821.36         | 3,736.73      | 1,303.03                               | -                                       | 1,303.03               |
| High School Athletic Ambassadors    | 725.84                                    | 195.84           | 902.23        | 19.45                                  | -                                       | 19.45                  |
| Middle School General               | 1,601.98                                  | 2,189.47         | 2,156.09      | 1,635.36                               | -                                       | 1,635.36               |
| Middle School Library               | 727.57                                    | 75.00            | 15.00         | 787.57                                 | -                                       | 787.57                 |
| Middle School Music                 | 1,393.39                                  | 31.50            | 205.56        | 1,219.33                               | -                                       | 1,219.33               |
| Middle School SADD                  | -                                         | 116.00           | -             | 116.00                                 | -                                       | 116.00                 |
| Middle School Miscellaneous         | 1,205.84                                  | 1,374.00         | 957.11        | 1,622.73                               | -                                       | 1,622.73               |
| Lowell                              | 8,397.55                                  | 916.66           | 6,714.08      | 2,600.13                               | -                                       | 2,600.13               |
| Lowell Library                      | 51.95                                     | -                | -             | 51.95                                  | -                                       | 51.95                  |
| Whittier                            | 6,988.07                                  | 13,122.04        | 15,317.35     | 4,792.76                               | -                                       | 4,792.76               |
| Irving                              | 2,179.81                                  | 2,047.52         | 2,870.48      | 1,356.85                               | -                                       | 1,356.85               |
| Irving Library                      | 595.59                                    | -                | 5.00          | 590.59                                 | -                                       | 590.59                 |
| Country View                        | 2,027.78                                  | 7,486.85         | 5,793.03      | 3,721.60                               | -                                       | 3,721.60               |
| Country View Library                | 21.95                                     | -                | -             | 21.95                                  | -                                       | 21.95                  |
| Webster                             | 2,051.99                                  | 1,047.34         | 1,143.89      | 1,955.44                               | -                                       | 1,955.44               |
| <b>Subtotal School Projects</b>     | \$ 38,598.87                              | \$ 112,415.02    | \$ 113,016.45 | \$ 37,997.44                           | \$ -                                    | \$ 37,997.44           |

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**STATEMENT OF CASH RECEIPTS, EXPENDITURES, AND UNENCUMBERED CASH**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
**DISTRICT ACTIVITY FUNDS**

| <b>Funds</b>                         | <b>Beginning<br/>Unencumbered<br/>Cash Balance</b> | <b>Cash<br/>Receipts</b> | <b>Expenditures</b>  | <b>Ending<br/>Unencumbered<br/>Cash Balance</b> | <b>Add Outstanding<br/>Encumbrances<br/>and Accounts<br/>Payable</b> | <b>Ending Cash<br/>Balance</b> |
|--------------------------------------|----------------------------------------------------|--------------------------|----------------------|-------------------------------------------------|----------------------------------------------------------------------|--------------------------------|
| <b>School Projects - continued</b>   |                                                    |                          |                      |                                                 |                                                                      |                                |
| Winfield Intermediate School         | \$ -                                               | \$ 2,140.45              | \$ 974.28            | \$ 1,166.17                                     | \$ -                                                                 | \$ 1,166.17                    |
| Winfield Intermediate School Library | -                                                  | 1,599.89                 | 523.88               | 1,076.01                                        | -                                                                    | 1,076.01                       |
| Irving Save for America              | 587.50                                             | -                        | -                    | 587.50                                          | -                                                                    | 587.50                         |
| Whittier Save for America            | 0.10                                               | 798.14                   | 798.24               | -                                               | -                                                                    | -                              |
| Whittier Library                     | -                                                  | 134.55                   | 134.55               | -                                               | -                                                                    | -                              |
| Community Finance                    | 26.97                                              | -                        | -                    | 26.97                                           | -                                                                    | 26.97                          |
| NOW Account                          | 1,251.86                                           | 229,664.94               | 230,018.58           | 898.22                                          | -                                                                    | 898.22                         |
| High School Gym Marquee              | 7,637.46                                           | 173.08                   | 2,680.00             | 5,130.54                                        | -                                                                    | 5,130.54                       |
| Milk Donations for Next Year         | 1,071.43                                           | 1,329.12                 | 1,147.20             | 1,253.35                                        | -                                                                    | 1,253.35                       |
| Walmart - For Those Who Don't        | 2,143.70                                           | 1,766.73                 | 1,049.18             | 2,861.25                                        | -                                                                    | 2,861.25                       |
| Technology for Students              | 322.10                                             | 164.25                   | 486.35               | -                                               | -                                                                    | -                              |
| Dance Line                           | -                                                  | 4,377.17                 | 3,982.09             | 395.08                                          | -                                                                    | 395.08                         |
| Link Crew                            | 64.18                                              | 1,946.00                 | 1,958.94             | 51.24                                           | -                                                                    | 51.24                          |
| FCA - Middle school                  | 9.91                                               | -                        | -                    | 9.91                                            | -                                                                    | 9.91                           |
| High School - Spanish Travel Group   | 449.02                                             | -                        | 449.02               | -                                               | -                                                                    | -                              |
| State high School Musical Festival   | 835.86                                             | 2,210.00                 | 1,744.11             | 1,301.75                                        | -                                                                    | 1,301.75                       |
| Odyssey of the Mind                  | -                                                  | 1,949.25                 | 1,376.89             | 572.36                                          | -                                                                    | 572.36                         |
| Cooperative Adaptive PE Class        | 5.00                                               | -                        | 5.00                 | -                                               | -                                                                    | -                              |
| <b>Total School Projects</b>         | <b>\$ 53,003.96</b>                                | <b>\$ 360,668.59</b>     | <b>\$ 360,344.76</b> | <b>\$ 53,327.79</b>                             | <b>\$ -</b>                                                          | <b>\$ 53,327.79</b>            |
| <b>Total District Activity Funds</b> | <b>\$ 53,003.96</b>                                | <b>\$ 591,347.99</b>     | <b>\$ 579,811.56</b> | <b>\$ 64,540.39</b>                             | <b>\$ 10,752.27</b>                                                  | <b>\$ 75,292.66</b>            |

The notes to the financial statements are an integral part of this statement.

**WINFIELD RECREATION COMMISSION**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**GENERAL FUND**

|                                           | Prior<br>Year<br>Actual | Current Year         |                      | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|----------------------|----------------------|-----------------------------|
|                                           |                         | Actual               | Budget               |                             |
| <b>Cash Receipts</b>                      |                         |                      |                      |                             |
| Taxes and Shared Revenue:                 |                         |                      |                      |                             |
| Ad Valorem Property                       | \$ 312,708.23           | \$ 412,635.14        | \$ 384,241.00        | \$ 28,394.14                |
| Delinquent                                | 3,979.43                | 13,841.26            | 539.00               | 13,302.26                   |
| Motor Vehicle / Truck Tax                 | 55,526.13               | 54,389.92            | 46,579.00            | 7,810.92                    |
| Recreational Vehicle                      | 1,154.34                | 1,179.53             | 992.00               | 187.53                      |
| In Lieu of Tax - I.R.B.'s                 | -                       | 709.92               | -                    | 709.92                      |
| Concessions                               | 791.01                  | 760.60               | 500.00               | 260.60                      |
| Miscellaneous, Reimbursements, Other      | 6,747.22                | 12,187.06            | 1,000.00             | 11,187.06                   |
| Memberships and Fees                      | 189,631.06              | 202,743.07           | 135,700.00           | 67,043.07                   |
| Interest                                  | 16,784.25               | 7,665.75             | 15,000.00            | (7,334.25)                  |
| <b>Total Cash Receipts</b>                | <u>\$ 587,321.67</u>    | <u>\$ 706,112.25</u> | <u>\$ 584,551.00</u> | <u>\$ 121,561.25</u>        |
| <b>Expenditures</b>                       |                         |                      |                      |                             |
| Personnel Services                        | \$ 301,448.80           | \$ 320,268.85        | \$ 367,243.00        | \$ (46,974.15)              |
| Contractual Services                      | 115,907.45              | 117,829.20           | 140,726.00           | (22,896.80)                 |
| Commodities                               | 35,644.95               | 37,071.71            | 42,350.00            | (5,278.29)                  |
| Special Activities                        | 8.50                    | 1,543.11             | 24,650.00            | (23,106.89)                 |
| Arts                                      | 16,300.00               | 16,000.00            | 16,000.00            | -                           |
| Contingency                               | 1,735.00                | 1,445.00             | 2,500.00             | (1,055.00)                  |
| Capital Outlay                            | 151,341.05              | 132,478.15           | 153,995.00           | (21,516.85)                 |
| <b>Total Expenditures</b>                 | <u>\$ 622,385.75</u>    | <u>\$ 626,636.02</u> | <u>\$ 747,464.00</u> | <u>\$ (120,827.98)</u>      |
| <b>Receipts Over (Under) Expenditures</b> | \$ (35,064.08)          | \$ 79,476.23         |                      |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>575,980.83</u>       | <u>540,916.75</u>    |                      |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 540,916.75</u>    | <u>\$ 620,392.98</u> |                      |                             |

The notes to the financial statements are an integral part of this statement.

**WINFIELD RECREATION COMMISSION**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**EMPLOYEE BENEFITS FUND**

|                                           | Prior<br>Year<br>Actual | Current Year        |                     | Variance<br>Over<br>(Under) |
|-------------------------------------------|-------------------------|---------------------|---------------------|-----------------------------|
|                                           |                         | Actual              | Budget              |                             |
| <b>Cash Receipts</b>                      |                         |                     |                     |                             |
| Taxes and Shared Revenue:                 |                         |                     |                     |                             |
| Ad Valorem Property                       | \$ 48,165.44            | \$ 66,812.93        | \$ 60,114.00        | \$ 6,698.93                 |
| Delinquent                                | 557.37                  | 2,030.65            | 810.00              | 1,220.65                    |
| Motor Vehicle / Truck Tax                 | 6,627.91                | 10,474.91           | 8,761.00            | 1,713.91                    |
| Recreational Vehicle                      | 134.30                  | 228.14              | 187.00              | 41.14                       |
| In Lieu of Tax - I.R.B.'s                 | -                       | 106.55              | -                   | 106.55                      |
| <b>Total Cash Receipts</b>                | <u>\$ 55,485.02</u>     | <u>\$ 79,653.18</u> | <u>\$ 69,872.00</u> | <u>\$ 9,781.18</u>          |
| <b>Expenditures</b>                       |                         |                     |                     |                             |
| Social Security                           | \$ 23,258.98            | \$ 24,469.12        | \$ 30,000.00        | \$ (5,530.88)               |
| Health Insurance                          | 25,296.00               | 26,424.00           | 26,268.00           | 156.00                      |
| Unemployment Insurance                    | 351.73                  | 319.87              | 1,000.00            | (680.13)                    |
| Workers Compensation                      | 3,349.00                | 3,251.00            | 2,800.00            | 451.00                      |
| Liability Insurance                       | 5,061.50                | 4,945.28            | 4,500.00            | 445.28                      |
| KPERS                                     | 10,649.65               | 13,065.06           | 15,000.00           | (1,934.94)                  |
| <b>Total Expenditures</b>                 | <u>\$ 67,966.86</u>     | <u>\$ 72,474.33</u> | <u>\$ 79,568.00</u> | <u>\$ (7,093.67)</u>        |
| <b>Receipts Over (Under) Expenditures</b> | \$ (12,481.84)          | \$ 7,178.85         |                     |                             |
| <b>Unencumbered Cash, Beginning</b>       | <u>45,509.56</u>        | <u>33,027.72</u>    |                     |                             |
| <b>Unencumbered Cash, Ending</b>          | <u>\$ 33,027.72</u>     | <u>\$ 40,206.57</u> |                     |                             |

The notes to the financial statements are an integral part of this statement.

**WINFIELD RECREATION COMMISSION**  
**STATEMENT OF CASH RECEIPTS AND EXPENDITURES - ACTUAL AND BUDGET**  
**FOR THE YEAR ENDED JUNE 30, 2009**  
(With Comparative Actual Totals for the Prior Year Ended June 30, 2008)

**JOE THORNTON MEMORIAL SCHOLARSHIP FUND**

|                                           | <u>2008</u>               | <u>2009</u>               |
|-------------------------------------------|---------------------------|---------------------------|
| <b>Cash Receipts</b>                      |                           |                           |
| Donations/Interest                        | \$ 2,681.61               | \$ 4,467.97               |
| <b>Total Cash Receipts</b>                | <u>\$ 2,681.61</u>        | <u>\$ 4,467.97</u>        |
| <b>Expenditures</b>                       |                           |                           |
| Scholarships Paid Out                     | \$ 2,580.62               | \$ 1,704.50               |
| <b>Total Expenditures</b>                 | <u>\$ 2,580.62</u>        | <u>\$ 1,704.50</u>        |
| <b>Receipts Over (Under) Expenditures</b> | \$ 100.99                 | \$ 2,763.47               |
| <b>Unencumbered Cash, Beginning</b>       | <u>5,497.87</u>           | <u>5,598.86</u>           |
| <b>Unencumbered Cash, Ending</b>          | <u><u>\$ 5,598.86</u></u> | <u><u>\$ 8,362.33</u></u> |

The notes to the financial statements are an integral part of this statement.



**WINFIELD RECREATION COMMISSION**  
**STATEMENT OF CASH RECEIPTS AND CASH DISBURSEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**AGENCY FUND**

| <b>Fund</b>             | <b>Beginning<br/>Cash Balance</b> | <b>Cash<br/>Receipts</b> | <b>Cash<br/>Disbursements</b> | <b>Ending<br/>Cash Balance</b> |
|-------------------------|-----------------------------------|--------------------------|-------------------------------|--------------------------------|
| Special Activities Fund | \$ -                              | \$ 41,484.23             | \$ 41,484.23                  | \$ -                           |
| Total                   | <u>\$ -</u>                       | <u>\$ 41,484.23</u>      | <u>\$ 41,484.23</u>           | <u>\$ -</u>                    |

The notes to the financial statements are an integral part of this statement.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**I. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

The financial statements of the District have been prepared in compliance with the cash basis and budget laws of Kansas. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable and encumbrances; that is, commitments related to unperformed (executory) contracts for goods or services. The financial statements of the District have been prepared on the cash basis of accounting as provided for under Kansas statutes. The Governmental Accounting Standards Board (GASB) is the standard-setting body for governmental accounting and reporting. The GASB issued a codification of the existing Governmental Accounting and Financial Reporting Standards (GAFRS) which, along with subsequent GASB pronouncements (Statements and Interpretations), constitutes generally accepted accounting principles (GAAP) for governmental units. When applicable, references to GAAP and GASB will be made in this document.

**A. REPORTING ENTITY**

Unified School District No. 465 (the District), located in Winfield, Kansas, was created in 1965 and has an area within the District of approximately 262 square miles, with an enrollment of approximately 2,430 FTE students. The District is operated by a seven-member Board, elected by the public at large within the District, and referred to as the Board of Education (the Board).

The District receives funding from various local, state, and federal sources and must comply with the concomitant requirements of these funding source entities. However, the District is not included in any other governmental "reporting entity" as defined in Section 2100 of GAFRS, since Board members are elected by the general public, have decision-making authority, the power to designate management, the responsibility to significantly influence operations, and primary accountability for fiscal matters.

These financial statements present Unified School District No. 465 (the primary government) and its sole component unit, the Winfield Recreation Commission. The component unit is included in the District's reporting entity because of the significance of its operational and financial relationship with the District.

*Discretely Presented Component Unit.* The component units section of the financial statements includes the financial data of the discretely presented component unit. The component unit is reported separately to emphasize that it is legally separate from the District. The governing body of this component unit is appointed by the District.

The Winfield Recreation Commission oversees recreational activities. The Recreation Commission can sue and be sued, but lease agreements for real and personal property by the Commission must be approved by the District. The District levies taxes for the Recreation Commission. Copies of the Winfield Recreation Commission's financial

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**WINFIELD, KANSAS**  
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**FOR THE YEAR ENDED JUNE 30, 2009**

statements may be obtained by writing to the Commission at 624 College Street, Winfield, Kansas 67156 or by calling (620) 221-2160.

**B. BASIS OF PRESENTATION**

The financial transactions of the District are recorded in individual funds. A fund is defined as an independent fiscal and accounting entity with a self-balancing set of accounts recording cash and other financial resources, together with all related liabilities and residual equities or balances, and changes therein, which are segregated for the purpose of carrying on specific activities or attaining certain objectives in accordance with special regulations, restrictions, or limitations.

The following types of funds comprise the financial activities of the District for the year ended June 30, 2009:

**1. Governmental Funds**

The focus of Governmental Fund measurement is upon determination of financial position rather than upon net income; the measurement focus is "financial flow." The following is a description of the Governmental Funds of the District:

- a. General Fund** - to account for all unrestricted resources except those required to be accounted for in another fund.
- b. Special Revenue Funds** - to account for the proceeds of specific revenue (other than special assessments or major capital projects) that are restricted by law or administrative action to expenditure for specified purposes.
- c. Debt Service Fund** - to account for the accumulation of resources for, and the payment of, interest and principal on general long-term debt.

**2. Fiduciary Funds**

Fiduciary Funds account for assets held by the District in a trustee capacity or as an agent on behalf of others. The following is a description of the District's Fiduciary Fund type:

- a. Agency Funds** - are unbudgeted funds that account for activities of student groups and organizations, donated funds, and certain special projects of the District.

**C. BASIS OF ACCOUNTING**

**1. Basis of Accounting**

These financial statements are presented on a basis of accounting which demonstrates compliance with the cash basis and budget laws of Kansas. Cash receipts are

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recognized when the cash balance of a fund is increased. For an inter-fund transaction, a cash receipt is recorded in the fund receiving cash from another fund. Cash disbursements are recognized when the cash balance of a fund is decreased. For an inter-fund transaction, a cash disbursement is recorded in the fund from which the cash is transferred. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments related to unperformed (executory) contracts for goods and services, and are usually evidenced by a purchase order or written contract.

The District Board of Education has adopted a resolution waiving the requirement for GAAP financial statements and fixed asset accounting under the provisions of K.S.A. 75-1120a(c) for the year ended June 30, 2009. The basis of presentation for financial statement reporting described above is in accordance with this waiver.

**2. Departure from Generally Accepted Accounting Principles (GAAP)**

The basis of presentation described above results in a financial statement presentation which shows cash receipts, cash disbursements, cash and unencumbered cash balances, and expenditures compared to budget. Balance sheets that would have shown noncash assets such as receivables, inventories, and prepaid expenses; liabilities such as deferred revenue, and matured principal and interest payable; and reservations of the fund balance are not presented. Under generally accepted accounting principles, encumbrances are only recognized as a reservation of fund balance; encumbrances outstanding at year-end do not constitute expenditures or liabilities. Consequently, the expenditures as reported do not present the cost of goods and services received during the fiscal year in accordance with generally accepted accounting principles. General fixed assets that account for the land, buildings, and equipment owned by the District are not presented in the financial statements.

**D. BUDGETARY INFORMATION**

Kansas statutes require that an annual operating budget be legally adopted for the general fund, special revenue funds (unless specifically exempted by statute), debt service funds, and enterprise funds. The statutes provide for the following sequence and timetable in the adoption of the legal annual operating budget:

- a. Preparation of the budget for the succeeding calendar year on or before August 1.
- b. Publication in the local newspaper of the proposed budget, and notice of public hearing on the budget, on or before August 5.
- c. Public hearing on or before August 15, but at least ten days after publication of notice of hearing.
- d. Adoption of final budget on or before August 25.

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The statutes allow for the governing body to increase the originally adopted budget for previously unbudgeted increases in revenue other than ad valorem property taxes. To do this, a notice of public hearing to amend the budget must be published in the local newspaper. At least ten days after publication the hearing may be held and the governing body may amend the budget at that time. The budget was not amended for this year.

The statutes permit transferring budgeted amounts between line items within an individual fund. However, such statutes prohibit expenditures in excess of the total amount of the adopted budget of expenditures of individual funds. Budget comparison statements are presented for each fund showing actual receipts and expenditures compared to legally budgeted receipts and expenditures.

All legal annual operating budgets are prepared using the modified cash basis method of accounting, modified further by the encumbrance method of accounting. Revenues are recognized when cash is received. Expenditures include disbursements, accounts payable, and encumbrances. Encumbrances are commitments by the municipality for future payments and are supported by a document evidencing the commitment, such as a purchase order or contract. All unencumbered appropriations (legal budget expenditure authority) lapse at year end.

A legal operating budget is not required for capital project funds, trust funds, and the following special revenue funds: Textbook and Student Materials Revolving, Technology Education, Other Grants, Contingency Reserve, District Activity - Athletics, and District Activity - School Projects.

Spending in funds which are not subject to the legal annual operating budget requirement is controlled by federal regulations, other statutes, or by the use of internal spending limits established by the Board.

**E. ASSETS, LIABILITIES AND FUND ACCOUNTING**

**1. Investments**

Under Kansas statutes, the District is allowed to invest in temporary notes and no-fund warrants of the District; time deposits, open accounts, certificates of deposit or time certificates with maturities of not more than two years; repurchase agreements for direct obligations of, or obligations insured as to principal and interest by, the United States government or an agency thereof; United States Treasury bills or notes with maturities not exceeding two years; the Kansas Municipal Investment Pool; and in multiple municipal client investment pools managed by the trust departments of qualifying banks.

Cash balances in all funds are considered in determining the amount of idle funds available for investment. Interest income is credited to the various funds as designated by the Board.

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**WINFIELD, KANSAS**  
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**2. Inventories**

Supplies and materials are debited as expenditures when purchased. The District has small amounts of inventorable supplies on hand at year end that are not formally counted or recorded. The estimated amount of this inventory is not considered material for the year ended June 30, 2009.

**3. General Fixed Assets**

Equipment purchases are classified as expenditures at the time of purchase. A detailed list of equipment is maintained by the District for insurance purposes and to maintain control over such assets. The District, in compliance with the cash basis laws of Kansas, has not capitalized the equipment.

**4. Compensated Absences**

**a. Vacation**

The personnel policies of Unified School District No. 465 provide for no accumulation of unused vacation days beyond January 1 following the contract year in which it is earned. At June 30, 2009, earned but unpaid accumulated vacation pay amounted to \$124,014.91, an increase of \$9,500.64 over the prior year, which will be forfeited if the vacation days are not used by January 1, 2010. Because the financial statements are prepared on a statutory basis of accounting as prescribed by the State of Kansas, this liability has not been recorded in the financial statements.

**b. Sick Leave**

Days for chargeable sick leave and temporary leave are determined by the term of the employees' contracts.

*Support Staff* - The maximum annual accumulated leave is nine days for a nine-month contract (maximum accumulation of ninety days); ten days for a ten-month contract (maximum accumulation of ninety-nine days); and twelve days for a twelve-month contract (maximum accumulation of one hundred eight days).

*Certified and Administrative Staff* - The maximum annual accumulated leave is ten days for a nine-month contract; eleven days for a ten-month contract; and twelve days for an eleven-month contract. The total accumulated sick leave may not exceed nine times the maximum annual accumulated leave.

Employees are not compensated for any unused sick leave, except as noted in the following paragraph:

Upon retirement, after fifteen years or more of employment in the District, certified staff and administration shall be paid forty dollars (\$40.00) per day of unused accumulated sick leave, not to exceed a total of \$6,000.00. Full-time employees shall be paid twenty-five dollars (\$25.00) per day of unused

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accumulated sick leave, the total amount not to exceed \$3,750.00. Part-time employees (who work 34 hours or less per week) shall be paid twelve dollars and fifty cents (\$12.50) per day of accumulated sick leave, not to exceed \$1,875.00. All payments for accumulated sick leave will be paid after July 1 of the retirement year. At June 30, 2009, there were one hundred and thirty-eight employees eligible for this benefit, with the accumulated amount totaling \$317,324.38, an increase of \$7,256.25 from the prior year. An individual becomes vested at retirement, at which time the liability becomes fixed and determinable. In this case, the accumulated sick leave is not fully vested.

**c. Early Retirement**

The District provides an early retirement plan to administrators and certified staff. An employee is eligible for early retirement if such employee is between 52 and 64 years of age, has 15 years or more of employment service with the District, and has 25 years or more of service credit recognized by KPERS. The early retirement benefit is the sum of money equal to the product of: (a) the number of years of service credit recognized by KPERS for such employee, multiplied by, (b) the largest base salary received by the employee as a result of employment with the District during any one of the five immediately preceding school years, multiplied by, (c) a percentage factor related to the person's current age. That percentage factor will decrease according to the employee's age each year, as follows: .006 at age 60, .0055 at age 61, .005 at age 62, .0045 at age 63, and .004 at age 64. The District recorded expenditures for early retirement benefits of \$177,324.64 for the year ended June 30, 2009.

**5. Reimbursed Expenses**

Reimbursed expenses are defined as repayments of amounts remitted on behalf of another party. All reimbursed expenses considered as qualifying budget credits in the financial statements meet the following criteria:

- a. The related disbursement was made in the current year on behalf of the payee.
- b. The item paid for was directly identifiable as having been used by or provided to the payee.
- c. The amount of the reimbursed expense was directly tied to the amount of the original cash disbursement.

**6. Defined Benefit Pension Plan**

*Plan description.* The District participates in the Kansas Public Employees Retirement System (KPERS), a cost-sharing multiple-employer defined benefit pension plan as provided by K.S.A. 74-4901, *et seq.* KPERS provides retirement benefits, life insurance, disability income benefits, and death benefits. Kansas law establishes and amends benefit provisions. KPERS issues a publicly available

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financial report that includes financial statements and required supplementary information. That report may be obtained by writing to KPERS (611 S Kansas, Suite 100; Topeka, KS 66603-3925) or by calling 1-888-275-5737.

*Funding Policy.* 74-4919 establishes the KPERS member-employee contribution rate at 4% of covered salary. Member-employee contributions are withheld by their employer and paid to KPERS according to the provisions of section 414(h) of the Internal Revenue Code. The State of Kansas is required to contribute the remaining amount necessary to achieve the actuarially determined contribution rate. Kansas currently contributes 7.37% of covered payroll. These contribution requirements are established by KPERS and are periodically revised. Kansas' contributions to KPERS for all Kansas public school employees for the years ended June 30, 2009, 2008, and 2007 were \$242,277,363, \$220,815,154, and \$192,425,626, respectively, equal to the required contributions for each year.

**II. STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**A. COMPLIANCE WITH KANSAS STATUTES**

As shown at Statement -2-, the District had expenditures in excess of the budgeted amounts in four funds during the current year. The Capital Outlay Fund, 4 Year Old At Risk, At Risk, and Recreation Commission Employee Benefits had expenditures exceeded the budgeted amount by \$182,514.19, 0.33, 0.60 and 85.18 respectfully. These are a violation of K.S.A. 79-2935. The Title II – Enhancing Education Technology Teaching Fund, and Title III – ESL Fund, and Other Grants had expenditures which exceeded the budgeted amounts, however under K.S.A. 12-1663(b) expenditures of federal aid is not subject to budget limitations, and therefore, not a budget law violation.

**B. DEFICIT FUND BALANCE**

The following funds have deficit fund balances as of June 30, 2009:

Title II (D) Technology Literacy \$32,020.06  
Foster Grandparents \$29,561.98  
Indian Education \$3,742.27

These are all a result of the grant monies being received on a reimbursement basis. The cash needed to reimburse the funds will be collected in the next fiscal year.

**C. COMPLIANCE WITH FINANCE-RELATED LEGAL AND CONTRACTUAL PROVISIONS**

The District had no contraventions of debt covenants, or other violations of finance-related legal or contractual provisions for the year ended June 30, 2009.



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**WINFIELD, KANSAS**  
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**III. DETAILED NOTES ON ALL FUNDS AND ACCOUNT GROUPS**

**A. DEPOSITS AND INVESTMENTS**

**1. Deposits and Investments**

Kansas statutes authorize the District to invest as described above in Note I.E.1. The District has no investment policy that would further limit its investment choices. The District places cash deposits in interest bearing checking accounts, money market demand accounts, and a certificate of deposit in local banks. As stated above, the deposits in the District's name were adequately secured during the current year. Financial institutions are required to insure the deposits in excess of the federal depository insurance with pledged securities held by the District's custodial financial institutions in the name of Unified School District No. 465.

*Concentration of Credit Risk.* State statutes place no limit on the amount the District may invest in any one issuer as long as the investments are adequately secured under K.S.A. 9-1402 and 9-1405.

The District pools the available cash from its funds and places the cash in temporary investments in an overnight repurchase agreement in U. S. Treasury Obligations amounting to \$2,473,939.34 at June 30, 2009. The repurchase agreements are held in securities which are not covered by insurance or pledged securities and are recorded at cost as of the date of purchase. The balance of the investment in the repurchase agreement for the year ended June 30, 2009 is included in the unencumbered cash balances. The District believes that the carrying value of the District's investments approximates their carrying value.

The District had the following investments as of June 30, 2009:

| <u>Investments</u>              | <u>Percentage of Investments</u> |
|---------------------------------|----------------------------------|
| Certificates of Deposit         | 01.26%                           |
| Overnight Repurchase Agreements | 98.74%                           |

*Custodial Credit Risk – deposits.* Custodial credit risk is the risk that in the event of a bank failure, the District's deposits may not be returned to the District. State statutes require the District's deposits in financial institutions to be entirely covered by federal depository insurance or collateral held under a joint custody receipt. At June 30, 2009, the District's carrying amount of deposits was \$254,512.77 and the bank balance was \$226,345.24. The bank balance was held by two banks resulting in a concentration of credit risk. Of the bank balance, \$226,345.24 was covered by federal depository insurance.

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At the direction of the Board, the interest earnings on deposits and investments during the current fiscal year were credited to the Capital Outlay, Special Education, Special Services Cooperative, and the Memorial and Track Renovation funds.

**B. PROPERTY TAXES AND OTHER RECEIVABLES**

**1. Property Taxes Receivable**

As explained in Section I.D. above, the District had 2008 ad valorem taxes assessed for the fiscal year 2008-2009 that are in the process of collection on June 30, 2009. The total property tax receivable, as discounted for estimated delinquencies, is \$183,940 summarized as follows:

|                                  |                   |
|----------------------------------|-------------------|
| General Fund                     | \$ 43,373         |
| Supplemental General Fund        | 68,148            |
| Capital Outlay Fund              | 21,636            |
| Bond and Interest Fund           | 30,885            |
| Recreation Fund                  | 17,138            |
| Recreation Employee Benefit Fund | 2,760             |
| <b>TOTAL</b>                     | <u>\$ 183,940</u> |

However, since the District is on the modified cash basis method of accounting for revenue (see Note I.C.), these amounts have not been recorded on the District's records and are not included in the District's fund balances.

**2. Operating Leases Receivable**

During the year, the District had leases of District and other property to others. As previously described in Note I.C., the District does not record the cost and carrying amount of District land, buildings, and equipment. The District also does not calculate or record depreciation on the District's facilities. Therefore, the District is not able to identify the cost and carrying amount of property on lease or held for lease by major class and the amount of accumulated depreciation for that property as of the date of the latest balance sheet.

In addition, a certain other organization, operated as a separate fund of the District, has rented unused space to a community nonprofit organization, which is a sublease of facilities leased to the District, for a nominal amount.

The District also at various times rents other District facilities for short term use or single events for minor amounts. These rentals are not material to the financial statements.

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**C. LEASE OBLIGATIONS**

The District leases various assets under noncancelable leasing arrangements. Leases which constitute rental agreements are classified as "operating" leases. Leases which are, in substance, purchases, are classified as "capital" leases.

**1. Operating Leases**

The District has a verbal agreement with Southwestern College pertaining to the usage of Sonner Stadium. The District uses the football field and the swimming pool for their events. The amount paid to Southwestern College is based on the number of events the District holds at the facility. This number varies from year to year.

Operating lease expenses, except for those with terms of a month or less that were not renewed, was \$40,000.00 for the year ended June 30, 2009.

**2. Capitalized Leases**

The District had the following lease purchase agreements as of June 30, 2009:

The District entered into an Interlocal Agreement with the City of Winfield on December 15, 2008 for the financing of the improvement of Third Street at the Irving school building. The agreement is in the principal amount of \$52,331.67, to be repaid in ten annual payments of \$6,377.43 at a stated interest rate of 4.017%, with payments commencing on August 20, 2009.

The District also entered into a lease agreement on April 9, 2008 for the financing of a copier. This agreement is in the principal amount of \$45,533.00 to be repaid over the period of five years, in annual payments of escalating amounts starting at \$9,675.45, at a stated interest rate of 4% with payments commencing on August 1, 2008. The lease is secured by the property purchased through the lease.

Following an energy audit of District facilities, and pursuant to the results of that audit, the District entered into a lease agreement on March 23, 2007 with a contractor with the economic substance that the District was purchasing the product of that lease agreement through the lease. The lease is financed through the financing arm of the contractor. The contractor is to provide modifications and improvements to the District facilities which are projected to yield a reduction of energy usage greater than the cost of the project. The lease agreement is in the principal amount of \$3,980,000.00 to be repaid over the period of twenty years, in quarterly payments of escalating amounts, starting at \$67,250.00, at a stated interest rate of 4.37%, with a maturity date of May 1, 2027. The lease is secured by the property purchased through the lease. The District has the option to purchase the property earlier than the lease termination date. The lease contains no provisions for subleases or contingent rentals. The lease contains no renewal or escalation clauses.

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The District entered into a lease agreement on November 6, 2006 for the financing of the purchase of office furniture and equipment. The lease agreement is in the principal amount of \$594,181.00, to be repaid in three annual payments of \$217,118.15, at a stated interest rate of 5.15%, with a maturity date of August 15, 2009. The lease is secured by the property purchased through the lease. The lease contains a bargain purchase option of \$1.00. The lease contains no provisions for subleases or contingent rentals. The lease contains no renewal or escalation clauses.

The District's future minimum rental payments under capital leases and noncancelable operating leases at June 30, 2009 for each of the next five years and in successive five year increments, and in total are presented below:

| <b>Fiscal Years</b>     | <b>Bank of the<br/>West</b> | <b>Honeywell</b>       | <b>City of<br/>Winfield</b> | <b>Union<br/>State Bank</b> |
|-------------------------|-----------------------------|------------------------|-----------------------------|-----------------------------|
| 2010                    | \$ 217,118.15               | \$ 274,500.00          | \$ 6,377.43                 | \$10,563.66                 |
| 2011                    | 0.00                        | 278,000.00             | 6,377.43                    | 10,199.39                   |
| 2012                    | 0.00                        | 284,000.00             | 6,377.43                    | 9,835.13                    |
| 2013                    | 0.00                        | 290,000.00             | 6,377.43                    | 9,471.86                    |
| 2014                    | 0.00                        | 295,000.00             | 6,377.43                    | -                           |
| 2015-2019               | 0.00                        | 1,569,003.00           | 31,887.15                   | -                           |
| 2020-2024               | 0.00                        | 1,758,200.00           | -                           | -                           |
| 2025-2029               | 0.00                        | 1,083,577.50           | -                           | -                           |
| Total                   | \$ 217,118.15               | \$ 5,832,280.50        | \$ 63,774.30                | \$40,070.04                 |
| Less: Interest included | 19,057.82                   | 1,990,605.71           | 11,442.63                   | 3,643.64                    |
|                         | <u>\$ 198,060.33</u>        | <u>\$ 3,841,674.79</u> | <u>\$ 52,331.67</u>         | <u>\$36,426.40</u>          |

**UNIFIED SCHOOL DISTRICT NO. 465**  
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**FOR THE YEAR ENDED JUNE 30, 2009**

**D. LONG-TERM DEBT**

The District has two series of General Obligation Refunding and Improvement Bonds outstanding at June 30, 2009, issued through the State of Kansas and payable through the receipts of tax collections for that purpose.

The summary of the School District's bond transactions is at the Schedule of Changes in Long-Term Debt for the year ended June 30, 2009, as follows:

| <u>Issue</u>                          | <u>Beginning</u>        | <u>Additions</u> | <u>Payments/<br/>Reductions</u> | <u>Balance at<br/>End of Year</u> |
|---------------------------------------|-------------------------|------------------|---------------------------------|-----------------------------------|
| <b>General Obligation Bonds:</b>      |                         |                  |                                 |                                   |
| Refunding & Improve., Series 2003     | \$ 13,770,000.00        | \$ -             | \$ 1,005,000.00                 | \$ 12,765,000.00                  |
| Refunding, Series, 2006               | 9,205,000.00            | -                | 55,000.00                       | 9,150,000.00                      |
| <b>Total General Obligation Bonds</b> | <b>\$ 22,975,000.00</b> | <b>\$ -</b>      | <b>\$ 1,060,000.00</b>          | <b>\$ 21,915,000.00</b>           |
| <b>Component Unit:</b>                |                         |                  |                                 |                                   |
| <b>Recreation Commission</b>          |                         |                  |                                 |                                   |
| Interlocal Cooperation Agreement      | \$ 45,000.00            | \$ -             | \$ 30,000.00                    | \$ 15,000.00                      |
| <b>Total Component Units</b>          | <b>\$ 45,000.00</b>     | <b>\$ -</b>      | <b>\$ 30,000.00</b>             | <b>\$ 15,000.00</b>               |
| <b>Total Long-Term Debt</b>           | <b>\$ 23,020,000.00</b> | <b>\$ -</b>      | <b>\$ 1,090,000.00</b>          | <b>\$ 21,930,000.00</b>           |

The Long-Term Debt Issues of USD No. 465 are as follows:

| <u>Issue</u>                      | <u>Interest<br/>Rates</u> | <u>Date of<br/>Issue</u> | <u>Date of Final<br/>Maturity</u> | <u>Amount of<br/>Issue</u> |
|-----------------------------------|---------------------------|--------------------------|-----------------------------------|----------------------------|
| <b>General Obligation Bonds:</b>  |                           |                          |                                   |                            |
| Refunding & Improve., Series 2003 | 2.0 - 5.25%               | 11/1/2003                | 10/1/2023                         | \$ 24,985,000.00           |
| Refunding, Series 2006            | 3.0 - 4.0%                | 2/1/2006                 | 10/1/2023                         | 9,400,000.00               |
| <b>Component Unit:</b>            |                           |                          |                                   |                            |
| <b>Recreation Commission</b>      |                           |                          |                                   |                            |
| Interlocal Cooperation Agreement  | 5.30%                     | 7/1/1999                 | 9/15/2009                         | 300,000.00                 |

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

The Debt Service requirements of USD No. 465 at June 30, 2009 are as follows:

Schedule of Maurities of Long-Term Debt

| Fiscal<br>Year | Issues                               |                           |                                                              | Component Unit: |
|----------------|--------------------------------------|---------------------------|--------------------------------------------------------------|-----------------|
|                | General Obligation Bonds:            |                           | Recreation Commission<br>Interlocal Cooperation<br>Agreement |                 |
|                | Refunding & Improve.,<br>Series 2003 | Refunding,<br>Series 2006 |                                                              |                 |
| 2010           | \$ 1,030,000.00                      | \$ 50,000.00              | \$ 15,000.00                                                 |                 |
| 2011           | 1,070,000.00                         | 55,000.00                 | -                                                            |                 |
| 2012           | 1,115,000.00                         | 55,000.00                 | -                                                            |                 |
| 2013           | 1,155,000.00                         | 60,000.00                 | -                                                            |                 |
| 2014           | 1,200,000.00                         | 60,000.00                 | -                                                            |                 |
| 2015-2019      | 6,855,000.00                         | 340,000.00                | -                                                            |                 |
| 2020-2024      | 340,000.00                           | 8,530,000.00              | -                                                            |                 |
| <b>Total</b>   | <u>\$ 12,765,000.00</u>              | <u>\$ 9,150,000.00</u>    | <u>\$ 15,000.00</u>                                          |                 |

Total interest paid for the year was \$926,692.50.

The District's Defeased Debt is as follows:

The District issued \$9,400,000 in General Obligation Refunding Bonds on February 1, 2006 to provide resources for the refunding of \$8,350,000.00 of the General Obligation Refunding and Improvement Bonds, Series 2003 through placement of the proceeds in an escrow account to provide for future debt service payments. The balance of the General Obligation Refunding and Improvement Bonds, Series 2003 issue remains outstanding, as identified at Note III.D. For financial reporting purposes, the debt has been considered defeased and therefore, removed from the District's financial statements. As of June 30, 2009, the amount of defeased debt outstanding amounted to \$8,350,000.00.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**E. ACCOUNTS PAYABLE AND ENCUMBRANCES**

As explained previously in Note I.C., the District uses the modified cash basis of accounting for expenditures, which calls for the recognition of encumbrances and accounts payable, without distinction. Both are charged to expenditures as incurred, and are shown as liabilities of each fund. The amounts of those debts on June 30, 2009 are as follows:

| <u>Fund</u>                                       | <u>Amount</u>              |
|---------------------------------------------------|----------------------------|
| General                                           | \$ 8,731.73                |
| Supplemental General                              | (60.21)                    |
| Capital Outlay                                    | 777.80                     |
| Driver Training                                   | 7,422.10                   |
| Food Service                                      | (184.00)                   |
| Parents Education Program                         | 6,516.93                   |
| Vocational Education                              | 699.00                     |
| Title I Grant                                     | 475.00                     |
| Title II - Enhancing EducationTechnology Teaching | 20,333.81                  |
| Foster Grandparents                               | 6,309.08                   |
| Textbook and Student Materials Revolving          | 364.00                     |
| Special Services Cooperative                      | 13,825.69                  |
| Technology Education                              | 2,060.00                   |
| District Activity - Athletics                     | 10,752.27                  |
| <b>TOTAL</b>                                      | <u><u>\$ 78,023.20</u></u> |

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**F. INTERFUND TRANSFERS**

The following is a summary of transfers between funds for the year ended June 30, 2009:

| <u>From Fund</u>     | <u>To Fund</u>        | <u>Statutory Authority</u> | <u>Amount</u> |
|----------------------|-----------------------|----------------------------|---------------|
| General              | Athletics             | K.S.A 72-6428              | \$ 170,667    |
| General              | Special Education     | K.S.A 72-6428              | 2,187,665     |
| General              | Capital Outlay        | K.S.A 72-6428              | 235,790       |
| General              | Contingency           | K.S.A 72-6428              | 220,603       |
| Supplemental General | Bilingual Education   | K.S.A 72-6428              | 80,861        |
| Supplemental General | Food Service          | K.S.A 72-6428              | 110,250       |
| Supplemental General | InService Education   | K.S.A 72-6428              | 25,745        |
| Supplemental General | Parent Education      | K.S.A 72-6428              | 38,216        |
| Supplemental General | Special Education     | K.S.A 72-6428              | 308,291       |
| Supplemental General | Textbook Rental       | K.S.A 72-6428              | 154,000       |
| Supplemental General | Vocational Education  | K.S.A 72-6428              | 442,347       |
| Supplemental General | 4 Year Old At Risk    | K.S.A 72-6428              | 89,332        |
| Supplemental General | At Risk               | K.S.A 72-6428              | 1,702,046     |
| Supplemental General | Technology            | K.S.A 72-6428              | 185,332       |
| Special Education    | Special Services Coop | K.S.A 72-6420              | 2,187,665     |

**G. CAPITAL PROJECTS**

Capital Project authorizations with approved change orders compared to expenditures from inception are as follows:

|                             | <u>Project Authorizations</u> | <u>Expenditures To Date</u> |
|-----------------------------|-------------------------------|-----------------------------|
| Energy & Other Improvements | \$4,045,748.00                | \$4,045,748.00              |
| High School Ag Shop Remodel | 318,019.00                    | 318,019.00                  |
| Country View Lagoon Project | 69,430.00                     | 75,646.00                   |

The original project authorization for the Country View Lagoon Project has been increased with a number of change orders. These change orders were approved and accounted for on each of the individual projects included. The Board has approved the change orders and has also approved all payments made to the contractors. The interest earned on the bond proceeds was retained and accounted for in the project fund and used to cover the additional costs of the project.



**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED JUNE 30, 2009**

**IV. COMPARATIVE DATA FOR JUNE 30, 2008**

The amounts shown for June 30, 2008 in the accompanying financial statements are included only to provide a basis for comparison with June 30, 2009, and are not intended to present all information necessary for a fair presentation in accordance with the basis of accounting as described in Note I.C. Certain amounts for June 30, 2008 may have been reclassified to conform with the presentation of similar amounts for June 30, 2009.

**EDW. B  
STEPHENSON  
& CO., CPAs  
CHARTERED**

~~~~~

EDW. B. STEPHENSON
(1905-1985)

JAMES R. DOBBS
(1927-1997)

HARRY L. SHETLAR, JR.
(1931-2000)

MORRIS W. JARVIS
(1935-1999)

N. DEAN BRADBURY
(1936-2005)

LOREN L. PONTIOUS
(Retired)

SHAREHOLDERS

MAURICE P. ROBERTS, CPA

AARON R. IVERSON, CPA

BRADY A. DUTTON, CPA

ACCOUNTANTS

LEROY D. CAMMERER

SARAH M. KINDT

MICHAEL B. NORTON

MELISSA J. SCHOOLEY

**INDEPENDENT AUDITORS' REPORT ON INTERNAL CONTROL
OVER FINANCIAL REPORTING AND ON COMPLIANCE AND OTHER
MATTERS BASED ON AN AUDIT OF FINANCIAL
STATEMENTS PERFORMED IN ACCORDANCE WITH *GOVERNMENT
AUDITING STANDARDS***

To the Board of Education of the
Unified School District No. 465
Winfield, Kansas 67156

We have audited the statutory basis financial statements of the Unified School District No. 465, Winfield, Kansas, as of and for the year ended June 30, 2009, and have issued our report thereon dated March 9, 2010. We conducted our audit in accordance with auditing standards generally accepted in the United States of America, the *Kansas Municipal Audit Guide*, and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States.

Internal Control Over Financial Reporting

In planning and performing our audit, we considered the internal control of the Unified School District No. 465, Winfield, Kansas, over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinion on the financial statements, but not for the purpose of expressing an opinion on the effectiveness of the District's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the Unified School District No. 465's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and would not necessarily identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses. However, as discussed below, we identified certain deficiencies in internal control over financial reporting that we consider to be significant weaknesses.

A control deficiency exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect misstatements on a timely basis. A significant deficiency is a control deficiency, or combination of control deficiencies, that adversely affects the District's ability to initiate, authorize, record, process, or report financial data reliably in accordance with the statutory basis of accounting such that there is more than a remote likelihood that a misstatement of the Unified School District No. 465's financial statements that is more than inconsequential will

not be prevented or detected by the District's internal control. We consider the deficiencies described in the accompanying schedule of findings and questioned costs to be significant deficiencies in internal control over financial reporting. These are identified as Finding 2009-1 and 2009-2.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material misstatement of the financial statements will not be prevented or detected by the Unified School District No. 465's internal control.

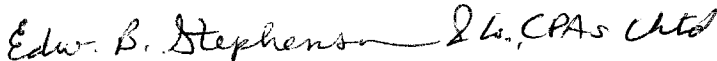
Our consideration of internal control over financial reporting was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies, and accordingly, would not necessarily disclose all significant deficiencies that are also considered to be material weaknesses. However, of the significant deficiencies described above, we consider item Finding 2009-2 to be a material weakness, as defined above.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the financial statements of the Unified School District No. 465, Winfield, Kansas, are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit and, accordingly, we do not express such an opinion. The results of our tests disclosed no instances of noncompliance that are required to be reported under *Government Auditing Standards*. However, we noted certain immaterial instances of noncompliance that we have reported to management of the Unified School District No. 465, Winfield, Kansas, in a separate letter dated March 9, 2010.

The District's response to the findings identified in our audit is described in the accompanying schedule of findings and questioned costs. We did not audit USD No. 465's response, and accordingly, we express no opinion on it.

This report is intended solely for the information and use of the Board of Education and the administration of Unified School District No. 465, Winfield, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the Kansas Department of Education, the U. S. Department of Education, ACTION, and the U. S. Department of Agriculture, and should not be used for any other purpose.

 Edw. B. Stephenson 26, CPAs CMAA

Winfield, Kansas
March 9, 2010

**EDW. B
STEPHENSON
& CO., CPAs
CHARTERED**

~~~~~

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**ACCOUNTANTS**

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MELISSA J. SCHOOLEY

**INDEPENDENT AUDITORS' REPORT ON COMPLIANCE WITH  
REQUIREMENTS APPLICABLE TO EACH MAJOR PROGRAM AND  
ON INTERNAL CONTROL OVER COMPLIANCE IN ACCORDANCE  
WITH OMB CIRCULAR A-133**

To the Board of Education of  
Unified School District No. 465  
Winfield, Kansas 67156

**Compliance**

We have audited the compliance of the Unified School District No. 465, Winfield, Kansas, with the types of compliance requirements described in the U. S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that are applicable to each of its major federal programs for the year ended June 30, 2009. The District's major federal programs are identified in the summary of auditors' results section of the accompanying schedule of findings and questioned costs. Compliance with the requirements of laws, regulations, contracts and grants applicable to each of its major federal programs is the responsibility of the District's administration. Our responsibility is to express an opinion on the District's compliance based on our audit.

We conducted our audit of compliance in accordance with auditing standards generally accepted in the United States of America; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations*. Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the District's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit provides a reasonable basis for our opinion. Our audit does not provide a legal determination of the District's compliance with those requirements.

In our opinion, the District complied, in all material respects, with the requirements referred to above that are applicable to each of its major federal programs for the year ended June 30, 2009.

**Internal Control Over Compliance**

The administration of the Unified School District No. 465, Winfield, Kansas, is responsible for establishing and maintaining effective internal control over

compliance with the requirements of laws, regulations, contracts and grants applicable to federal programs. In planning and performing our audit, we considered the District's internal control over compliance with the requirements that could have a direct and material effect on a major federal program in order to determine our auditing procedures for the purpose of expressing our opinion on compliance, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of Unified School District No. 465, Winfield, Kansas, internal control over compliance.

A *control deficiency* in an entity's control over compliance exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent or detect noncompliance with a type of compliance requirement of a federal program on a timely basis. A *significant deficiency* is a control deficiency, or combination of control deficiencies, that adversely affects the entity's ability to administer a federal program such that there is more than a remote likelihood that noncompliance with a type of compliance requirement of a federal program that is more than inconsequential will not be prevented or detected by the entity's internal control.

A material weakness is a significant deficiency, or combination of significant deficiencies, that results in more than a remote likelihood that a material noncompliance with a type of compliance requirement of a federal program will not be prevented or detected by the entity's internal control.

Our consideration of internal control over compliance was for the limited purpose described in the first paragraph of this section and would not necessarily identify all deficiencies in internal control that might be significant deficiencies or material weaknesses. We did not identify any deficiencies in internal control over compliance that we considered to be material weaknesses, as defined above.

This report is intended solely for the information and use of the Board of Education and the administration of Unified School District No. 465, Winfield, Kansas, and for filing with the Kansas Department of Administration, Division of Accounts and Reports, the Kansas Department of Education, the U. S. Department of Education, ACTION, and the U. S. Department of Agriculture, and is not intended to be and should not be used for anyone other than these specified parties.

*Edw. B. Stephens & Co., CPAs, Chartered*

Winfield, Kansas

March 9, 2010

**UNIFIED SCHOOL DISTRICT NO. 465  
WINFIELD, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COST  
FOR THE YEAR ENDED JUNE 30, 2009**

**A. SUMMARY OF AUDIT RESULTS**

1. The auditors' report expresses a qualified opinion on the financial statements of Unified School District No. 465.
2. One significant deficiency and one material weakness relating to the audit of the financial statements are reported in the "Independent Auditors' Report on Internal Control Over Financial Reporting and on Compliance and Other Matters Based on an Audit of Financial Statements Performed in Accordance with *Government Auditing Standards*."
3. No instance of noncompliance material to the financial statements of Unified School District No. 465, Winfield, Kansas, was disclosed during the audit.
4. No significant deficiencies relating to the audit of the major federal award programs are reported in the "Independent Auditors' Report on Compliance with Requirements Applicable to Each Major Program and on Internal Control Over Compliance in Accordance with OMB Circular A-133."
5. The auditors' report on compliance for the major federal award programs for Unified School District No. 465, Winfield, Kansas, expresses an unqualified opinion.
6. No audit findings relative to the major federal award programs for Unified School District No. 465, Winfield, Kansas, are to be reported in Part C of this schedule.
7. The programs tested as major programs include:

FEDERAL FUNDS PAID THROUGH STATE

U. S. Department of Education

|                                                |        |
|------------------------------------------------|--------|
| Title I – Grants to Local Educational Agencies | 84.010 |
| Special Education – Grants to States           | 84.027 |
| Special Education – Preschool Grants           | 84.173 |

8. The threshold for distinguishing Types A and B programs was \$300,000.
9. Unified School District No. 465, Winfield, Kansas was not determined to be a low-risk auditee.

**UNIFIED SCHOOL DISTRICT NO. 465  
WINFIELD, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COST  
FOR THE YEAR ENDED JUNE 30, 2008**

**B. FINDINGS - FINANCIAL STATEMENTS AUDIT**

**FINDING 2009-1 Significant Deficiency in Internal Control**

*Condition:* During our consideration of internal control over the elements comprising the information for the preparation of financial statements for the purpose of planning our audit, management was unable to provide documentation of the components of internal control. Thus, we believe that the District has not adequately documented the internal control components, and this inadequacy is a deficiency. This is a repeat finding.

*Criteria:* An adequately designed and effectively implemented internal control system being necessary to provide assurance of the prevention and detection of potential material misstatements of financial statements, therefore, adequate documentation of the components of internal control is essential for management to effect identification and operation of the internal control system.

*Effect:* The District was not able to adequately identify the design and implementation of the components of the District's internal control system over financial statement reporting in order to effectively prevent or detect material misstatements.

*Recommendation:* The District should perform a comprehensive formal written risk assessment for financial statement reporting in order to also then effectively undertake a program to produce a complete written identification of the design and components of the District's present internal control process.

*Response:* The District is continuing to work on documentation of the internal controls necessary to adequately safeguard the District.

**FINDING 2009-2 Material Weakness in Internal Control**

*Condition:* During the performance of our audit engagement procedures, we noted management had not adjusted account balances to reflect appropriate year-end balances. This is a necessary step to ensure the financial statements are fairly stated. The misclassified amounts were, in our judgment, material to the financial statements. Management subsequently reclassified the amounts. Since the District's control policies and procedures did not prevent or detect a material misstatement of the financial statements, we concluded that there is a material weakness in the District's control policies and procedures. This is a repeat finding.

*Criteria:* In an entity that prepares financial statements in accordance with the statutory basis of accounting, the internal control systems should prevent or detect material misstatements and any necessary adjusting journal entries should be identified

**UNIFIED SCHOOL DISTRICT NO. 465  
WINFIELD, KANSAS  
SCHEDULE OF FINDINGS AND QUESTIONED COST  
FOR THE YEAR ENDED JUNE 30, 2008**

by the entity prior to the preparation of its financial statements and related note disclosures.

*Effect:* The financial statements, prior to auditor's adjustment, were not materially correct.

*Recommendation:* The District should implement a program to review the financial statement elements and significant items for the proper recording, classification, and treatment prior to the financial statement audit as an element of their internal control over the preparation of the financial statements.

*Response:* The District will continue to conduct a self-review of financial statement elements for proper recording.

C. FINDINGS AND QUESTIONED COST - MAJOR FEDERAL AWARD PROGRAMS  
AUDIT

None



**UNIFIED SCHOOL DISTRICT NO. 465  
WINFIELD, KANSAS  
SUMMARY SCHEDULE OF PRIOR AUDIT FINDINGS  
YEAR ENDED JUNE 30, 2009**

There are no prior audit findings relative to federal awards.

**UNIFIED SCHOOL DISTRICT NO. 465**  
**WINFIELD, KANSAS**  
**SCHEDULE OF EXPENDITURES OF FEDERAL AWARDS**  
**FOR THE YEAR ENDED JUNE 30, 2008**

| <u>Federal Grantor/Pass-Through Grantor/Program or Cluster Title</u>                                 | <u>Federal<br/>CFDA<br/>Number</u> | <u>Disbursements/<br/>Expenditures</u> |
|------------------------------------------------------------------------------------------------------|------------------------------------|----------------------------------------|
| <b>Federal Funds Paid Through State:</b>                                                             |                                    |                                        |
| <b>U.S. Department of Agriculture</b>                                                                |                                    |                                        |
| <b>Passed Through State Department of Education:</b>                                                 |                                    |                                        |
| School Breakfast Program                                                                             | 10.553                             | \$ 150,393.87                          |
| National School Lunch Program                                                                        | 10.555                             | 522,456.08                             |
| State Administrative Expenses for Child Nutrition                                                    | 10.560                             | 50.00                                  |
| Team Nutrition Training Grant                                                                        | 10.574                             | 85.00                                  |
| <b>Total Department of Agriculture</b>                                                               |                                    | <u>\$ 672,984.95</u>                   |
| <b>U.S. Department of Education</b>                                                                  |                                    |                                        |
| <b>Passed Through State Department of Education:</b>                                                 |                                    |                                        |
| Title I Grants to Local Educational Agencies FY 2009                                                 | 84.010                             | \$ 513,801.79                          |
| Title I Grants to Local Educational Agencies FY 2008                                                 | 84.010                             | 98,688.58                              |
| Special Education - Grants to States                                                                 | 84.027                             | 1,413,766.00                           |
| Vocational Education - Basic Grants to States                                                        | 84.048                             | 30,851.00                              |
| Special Education - Preschool Grants                                                                 | 84.173                             | 87,026.00                              |
| Safe and Drug-Free Schools and Communities - State Grants                                            | 84.186                             | 10,500.71                              |
| State Grants for Innovative Programs                                                                 | 84.298                             | 1,389.00                               |
| Education Technology State Grants                                                                    | 84.318                             | 4,870.00                               |
| Improving Teacher Quality State Grants                                                               | 84.367                             | 138,504.00                             |
| Youth Risk Behavior Survey                                                                           | 93.938                             | 850.00                                 |
| <b>Passed Through State Department of Education to the Haysville Consortium of School Districts:</b> |                                    |                                        |
| <b>Passed Through Haysville Consortium of School Districts:</b>                                      |                                    |                                        |
| English Language Acquisition Grants                                                                  | 84.365                             | 4,194.00                               |
| <b>Total Department of Education</b>                                                                 |                                    | <u>\$ 2,304,441.08</u>                 |
| <b>Total Federal Funds Paid Through State</b>                                                        |                                    | <u>\$ 2,977,426.03</u>                 |
| <b>Federal Funds Paid Direct to District:</b>                                                        |                                    |                                        |
| <b>Corporation for National and Community Service:</b>                                               |                                    |                                        |
| Foster Grandparent Program                                                                           | 94.011                             | \$ 210,270.82                          |
| <b>Total Corporation for National and Community Service</b>                                          |                                    | <u>\$ 210,270.82</u>                   |
| <b>Total Funds Paid Direct to District</b>                                                           |                                    | <u>\$ 210,270.82</u>                   |
| <b>Total Expenditures of Federal Awards</b>                                                          |                                    | <u><u>\$ 3,187,696.85</u></u>          |

Note: The above Schedule is prepared on the same basis of accounting as used for the District's financial statements.

See Auditors' Report